

# Proposed Tax Year 2010

## Forms and Schedules

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Statistics of Income Programs

Multi-Year Operating Plan



# Proposed Tax Year 2010 Forms and Schedules

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# Proposed Tax Year 2010 Forms and Schedules

## *Preface*

This document contains the federal tax forms, schedules, and information documents that the Statistics of Income (SOI) Division of the IRS has selected for its Tax Year (TY) 2010 program. This is the first time that SOI has made this document available to the general public. It is organized in 3 parts:

- Individual Statistics Branch studies include data related to the Form 1040 Individual income tax return series, as well as data on sales of capital assets and an extensive program that connects income tax returns with information documents filed by third parties.
- The Corporation Statistics Branch studies focus on data collected from the Form 1120 series and SOI's Partnership program.
- Special Studies Branch programs include data collected for Estate and Gift Taxes, Tax-exempt Organizations, and Tax-Exempt Bonds, as well as information collected for international filers.

Each tax form included in the SOI program is represented in this volume. Due to resource constraints, data from certain forms and schedules are collected periodically, rather than annually. For this reason, the contents of this document will vary somewhat from year to year. The information collected for each SOI project is developed in close collaboration with data users both inside and outside of the government. Most SOI programs are based on stratified samples of returns for which data are collected prior to IRS audits; therefore the data represent information as originally reported by taxpayers.

Returns for TY 2010 are filed primarily during calendar year 2011, although returns for fiscal-year filers or filers for whom filing extensions have been granted may not be received by the IRS until calendar year 2012. Consequently, data collected by SOI for TY 2010 will generally be made available to the public, in the form of tables and summary analyses, during calendar years 2012 and 2013.

The specific data items captured for each SOI project are indicated with a red block (■) on facsimiles of the forms and schedules. Forms and schedules that can be filed by different types of taxpayers are repeated in several sections of this document. Specific changes to the data collected for each form and schedule since the TY 2009 studies are summarized at the beginning of each section. Draft copies of tax forms, or copies of tax forms from earlier tax years, were inserted in this document if TY2010 revisions of forms and schedules were not available at the time this document was produced.



# **Proposed Tax Year 2010 Forms and Schedules**

## **Changes to Individual Statistics Branch Programs**

### **Basic Individual Study**

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#### **Forms 1040, 1040A, 1040EZ, U.S. Individual Income Tax Return series**

Amounts listed as HSA on line 21 (other income) of the Form 1040 will be picked up.

The checkbox for Schedule L has been deleted. This line will still be picked up as part of processing.

Line 52 now only represents the credit amount from Form 5695; the credit amount from Form 8396 will now be picked up as part of the write-in credits for line 53c and the Form 8839 has been moved to the payments section of the 1040 (see below).

Line 70 now only represents the credit amount for federal tax on fuels from Form 4136. The credit amounts from Forms 2439 and 8885, as well as the refundable portion of Form 8801, will now be picked up as part of line 71.

The adoption credit amount (Form 8839) is now refundable and will be picked up on line 71.

#### **Schedule A, Itemized Deductions**

The check box on line 29 has been deleted because the itemized deduction limitation has expired.

#### **Schedule L, Standard Deduction for Certain Filers**

Lines 7, 8, and 9 have been deleted. These lines were used to compute the state and local real estate tax deduction portion of the Schedule L deduction. The line 9 amount will continue to be picked up for prior year returns.

#### **Schedule M, Making Work Pay and Government Retiree Credits**

The check box on line 1a will be picked up this year.

Lines 11, 12, and 13 have been deleted. These lines were used to compute the Government Retiree Credit. The Government Retiree Credit has been deleted in 2010, and the Schedule M only applies to the Making Work Pay credit this year.

#### **Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness**

The check box for indebtedness due to the Midwestern Disaster Area has been deleted from the form.

#### **Form 3468, Investment Credit**

New for TY 2010, qualifying therapeutic discovery project credit (line 8) will be picked up.

# **Proposed Tax Year 2010 Forms and Schedules**

## **Changes to Individual Statistics Branch Programs**

### **Basic Individual Study—continued**

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#### **Form 3800, General Business Credit**

There are 2 new credits for TY 2010 that will be picked up. Line 1aa, New Hire Retention Credit, and line 29h, Credit for small employer health insurance premiums from Form 8941. The welfare-to-work credit (old line 1b) and credit for contributions to selected community development corporations (old line 1aa) have expired and been removed from the form.

#### **Form 4684, Casualties and Thefts**

Lines 17 and 18 have been combined to calculate casualty and theft from a disaster area; this amount is reported on Schedule A.

#### **Form 5405, First-Time Homebuyer Credit and Repayment of the Credit**

Line 16 added two check boxes, 16a to report the disposition or change in use of your main home, and 16b to make an installment payment of the 2008 credit.

#### **Form 5695, Residential Energy Credits**

Lines 7 and 8 in Part I are new and will be picked up. These lines are used to document the amount of nonbusiness energy property credit taken in 2009.

Line 29, the sum of the nonbusiness energy property credit and the residential energy efficient property credit, has been deleted. This amount will still be picked up as part of the processing of the form.

#### **Form 5884-B, New Hire Retention Credit**

This is a new form, lines 2 through 13 will be picked up.

#### **Form 6251, Alternative Minimum Tax—Individuals**

Line 6, the itemized deduction limitation, has been deleted from the form but will continue to be picked up for prior year returns.

#### **Form 6252, Installment Sale Income**

New for TY 2010, lines 30–34 will be picked up to help better calculate the amount carried to Schedule D or Form 4797.

#### **Form 8396, Mortgage Interest Credit**

Lines 8 through 10 have been replaced by a new line 8, which is the amount from the new Credit Limit Worksheet.

# **Proposed Tax Year 2010 Forms and Schedules**

## **Changes to Individual Statistics Branch Programs**

### **Basic Individual Study—continued**

---

#### **Form 8582, Passive Activity Loss Limitations**

Line 2a (Commercial Revitalization Deductions) and 2c (Add Lines 2a and 2b) have been deleted from the form.

#### **Form 8606, Nondeductible IRAs**

Old lines 15a and 15b have been deleted from the form; line 15c is now line 15.

Part II added new lines 19, 20a, and 20b; these were added to allow taxpayer to claim all taxable amounts in 2010 or claim them in future years.

Added a new section, Part III; lines 21–25b, which reports rollovers from qualified retirement plans to Roth IRA's.

Part IV has been revised to reflect possible reporting of taxable amounts in future years, and has added new lines 33–35.

#### **Form 8801, Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts**

Lines 22 and 23, which pertained to the 50 percent of total interest and penalties paid before October 13, 2008 on alternative minimum tax that was used in computing the nonrefundable credit in TY2009, has been removed. Subsequent lines have been renumbered accordingly.

#### **Form 8829, Expenses for Business Use of Your Home**

Up to three forms will now be picked up.

#### **Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit**

Lines 13a–d and lines 14a–f are new and will be picked up. These new lines are used to document the type of facility used to produce electricity.

#### **Form 8839, Qualified Adoption Expenses**

Information for a 3rd child was added to Part I and II; we will pick up items b through g and line 5c for Child 3.

#### **Form 8844, Empowerment Zone and Renewal Community Employment Credit**

The Renewal Community Employment Credit has expired for calendar years after 2009. Therefore, line 1b will not be picked up for this year.

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Individual Statistics Branch Programs

### Basic Individual Study—continued

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#### **Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)**

The Hope Credit has been removed for TY 2010; it will be picked up for prior year returns.

#### **Form 8888, Allocation of Refund (Including Savings Bond Purchases)**

Form 8888, “Direct Deposit of Refund to More Than One Account” was renamed “Allocation of Refund (Including Savings Bond Purchases)”.

Part I, Direct Deposit. We will pick up lines 1a, 2a, and 3a. Line 4 is now used for Bonds, (see Part II).

Part II, U.S. Series I Savings Bond Purchases is new. We will pick up lines 4, 5a, and 6a.

Part III, Paper Check is new. We will pick up line 7.

Part IV, Total Allocation of Refund is new. We will pick up line 8.

#### **Form 8903, Domestic Production Activities Deduction**

Oil-related Production Activities are now separated on the form and will be picked up for lines 1a through 7a and line 10a. Also, lines 14a, 14b, and 15, will be picked up as part of the program this year.

#### **Form 8941, Credit for Small Employer Health Insurance Premiums**

This is a new form, lines 1 through 19 and line 21 will be picked up.

### Sales of Capital Assets (SOCA) Study

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#### **Form 4684, Casualties and Thefts**

Lines 17 and 18 have been combined to calculate casualty and theft from a disaster area; this amount is reported on Schedule A.

#### **Form 6252, Installment Sale Income**

New for TY 2010, lines 30–34 will be picked up to help better calculate the amount carried to Schedule D or Form 4797.

# **Proposed Tax Year 2010 Forms and Schedules**

## **Changes to Individual Statistics Branch Programs**

### **Sales of Capital Assets (SOCA) Study—continued**

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#### **Form 8824, Like-Kind Exchanges**

Added lines 9, 10, 11a, 11b and 11c for SOCA edit. These lines are check boxes that provide information on related party exchanges.

## **Information Returns Match Study**

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#### **Form W-2, Wage and Tax Statement**

A new payment code, Code CC, titled “HIRE exempt wages and tips” was added.

#### **Form 1099-INT, Interest Income**

Two new payment codes were added: “Tax-exempt interest” (box 8) and “Specified private activity bond interest” (box 9). Box 10, “Tax-exempt bond CUSIP no.”, was also added.



**Name, Address, and SSN**

See separate instructions.

OMB No. 1545-0074

OMB No. 1545-0074

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

Your first name and initial Last name

If a joint return, spouse's first name and initial Last name

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

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

**(zip code)**

**Your social security number**

**Spouse's social security number**

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

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

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

**Filing Status**

Check only one box.

**1** ☐ **Single**

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

**3** ☐ **Married filing separately**. Enter spouse's SSN above and full name here. ▶

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

**5** ☐ **Qualifying widow(er) with dependent child**

**Exemptions**

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

**b** ☐ **Spouse** . . . . .

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)
(1) First name	Last name			
1st thru 10th		1st thru 4th	parents	1st thru 4th
		5th thru 10th	other dep	5th thru 10th

**d** Total number of exemptions claimed . . . . .

**Income**

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

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

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

**9a** Ordinary dividends. Attach Schedule B if required . . . . . **9a**

**b** Qualified dividends . . . . . **9b**

**10** Taxable refunds, credits, or offsets of state and local income taxes . . . . . **10**

**11** Alimony received . . . . . **11**

**12** Business income or (loss). Attach Schedule C or C-EZ . . . . . **12**

**13** Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ **(13) cap gain distrib**

**14** Other gains or (losses). Attach Form 4797 . . . . . **14**

**15a** IRA distributions . . . . . **15a** **b** Taxable amount **15b**

**16a** Pensions and annuities . . . . . **16a** **b** Taxable amount **16b**

**17** Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . . **17**

**18** Farm income or (loss). Attach Schedule F . . . . . **18**

**19** Unemployment compensation . . . . . **19**

**20a** Social security benefits . . . . . **20a** **b** Taxable amount **20b**

**21** Other income. List type and amount . . . . . **21**

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

**Adjusted Gross Income**

**23** Educator expenses . . . . . **23**

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

**25** Health savings account deduction. Attach Form 8889 . . . . . **25**

**26** Moving expenses. Attach Form 3903 . . . . . **26**

**27** One-half of self-employment tax. Attach Schedule SE . . . . . **27**

**28** Self-employed SEP, SIMPLE, and qualified plans . . . . . **28**

**29** Self-employed health insurance deduction . . . . . **29**

**30** Penalty on early withdrawal of savings . . . . . **30**

**31a** Alimony paid **b** Recipient's SSN ▶ **31a**

**32** IRA deduction . . . . . **32**

**33** Student loan interest deduction . . . . . **33**

**34** Tuition and fees. Attach Form 8917 . . . . . **34**

**35** Domestic production activities deduction. Attach Form 8903 . . . . . **35**

**36** Add lines 23 through 31a and 32 through 35 . . . . . **36**

**37** Subtract line 36 from line 22. This is your **adjusted gross income** ▶ **37**

**Other Deductions**

**(21) stock options**

**(21) gambling income**

**(21) cancellation of debt**

**(21) Frm 8889 HSA inc** (\*)

**Archer MSA**

**frgn housing ded**

**other deductions**

**Tax and Credits**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1946, <input type="checkbox"/> <b>Blind.</b> } <b>checked ▶ 39a</b>		<b>additional ded</b>
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b>		<b>itemized ded</b>
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see instructions) <b>dependent status</b> <input type="checkbox"/>	<b>40</b>	<b>rl est tx/dis loss ded</b>
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> Multiply \$3,650 by the number on line 6d. <b>ccf reduction amt</b> <input type="checkbox"/>	<b>42</b>	
<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>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972.	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit (see instructions)	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 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>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	

**Other Taxes**

recapture:  
Form 4255  
Form 4970  
COBRA

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<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>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59</b>	<b>a</b> <input type="checkbox"/> Form(s) W-2, box 9 <b>b</b> <input type="checkbox"/> Schedule H <b>c</b> <input type="checkbox"/> Form 5405, line 16 <b>other</b> <input type="checkbox"/>	<b>59</b>	
<b>60</b>	Add lines 55 through 59. This is your <b>total tax</b>	<b>60</b>	

**Payments**

If you have a  
qualifying  
child, attach  
Schedule EIC.

<b>61</b>	Federal income tax withheld from Forms W-2 and 1099	<b>61</b>	
<b>62</b>	2010 estimated tax payments and amount applied from 2009 return	<b>62</b>	
<b>63</b>	Making work pay credit. Attach Schedule M	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b> <b>PY earned inc</b> <input type="checkbox"/>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b> <input type="checkbox"/>		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 61, 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	

**Refund**

Direct deposit?  
See  
instructions.

<b>73</b>	If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <input type="text"/> <b>direct deposit</b> <input type="checkbox"/> <b>refund anticipation loan</b> <input type="checkbox"/>		
<b>75</b>	Amount of line 73 you want <b>applied to your 2011 estimated tax</b> ▶ <b>75</b>	<b>75</b>	

**Amount You Owe**

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

**Third Party Designee**

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

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

**Sign Here**

Joint return?  
See page 12.  
Keep a copy  
for your  
records.

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

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

**Paid Preparer Use Only**

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

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

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

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

(zip code)

OMB No. 1545-0074

Your social security number

Spouse's social security number

▲ Make sure the SSN(s) above  
and on line 6c are correct.Checking a box below will not  
change your tax or refund.

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

You

Spouse

**Filing  
status**Check only  
one box.1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and  
full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.)  
If the qualifying person is a child but not your dependent,  
enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child (see instructions)**Exemptions**If more than six  
dependents, see  
instructions.6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check  
box 6a.b ☐ **Spouse**c **Dependents:**

(1) First name Last name

(2) Dependent's social  
security number(3) Dependent's  
relationship to you(4) ☒ if child under  
age 17 qualifying for  
child tax credit (see  
page 16)

up to ten dependents

1st thru 4th

parents

1st thru 4th

5th thru 10th

other dependents

5th thru 10th

Boxes  
checked on  
6a and 6bNo. of children  
on 6c who:• lived with  
you• did not live  
with you due to  
divorce or  
separation (see  
instructions)Dependents  
on 6c not  
entered aboveAdd numbers  
on lines  
above ▶

d Total number of exemptions claimed.

**Income****Attach  
Form(s) W-2  
here. Also  
attach  
Form(s)  
1099-R if tax  
was  
withheld.**If you did not  
get a W-2, see  
page 20.Enclose, but do  
not attach, any  
payment. Also,  
please use Form  
1040-V.

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

7

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

8a

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

8b

9a Ordinary dividends. Attach Schedule B if required.

9a

b Qualified dividends (see instructions).

9b

10 Capital gain distributions (see instructions).

10

11a IRA

distributions.

11a

☐ 11b

qual char dist

(see instructions).

11b

12a Pensions and

annuities.

12a

12b

Taxable amount

(see instructions).

12b

13 Unemployment compensation and Alaska Permanent Fund dividends.

13

14a Social security

benefits.

14a

14b

Taxable amount

(see instructions).

14b

other income

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

15

**Adjusted  
gross  
income**

16 Educator expenses (see instructions).

16

17 IRA deduction (see instructions).

17

18 Student loan interest deduction (see instructions).

18

19 Tuition and fees. Attach Form 8917.

19

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

20

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

21

Penalty on early withdrawal

Form **1040A** (2010)

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

OMB No. 1545-0074

**Name,  
Address,  
and SSN**See separate  
instructions.Presidential  
Election  
Campaign  
(see page 9)

P R I N T  C L E A R L Y	Your first name and initial	Last name	
	If a joint return, spouse's first name and initial	Last name	
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.  (zip code)		

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

<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	
<b>2</b>	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. <b>tax exempt interest</b>	2	
<b>3</b>	Unemployment compensation and Alaska Permanent Fund dividends (see page 11). <b>other income</b>	3	
<b>4</b>	Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .	4	
<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. <input type="checkbox"/> <b>You</b> <input type="checkbox"/> <b>Spouse</b> <b>dependent status</b> <input type="checkbox"/> <b>Total exemptions</b> If no one can claim you (or your spouse if a joint return), enter \$9,350 if <b>single</b> ; \$18,700 if <b>married filing jointly</b> . See back for explanation.	5	
<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	

**Payments,  
Credits,  
and Tax**

<b>7</b>	Federal income tax withheld from Form(s) W-2 and 1099. <b>excess soc sec w/held</b>	7	
<b>8</b>	Making work pay credit (see worksheet on back).	8	
<b>9a</b>	<b>Earned income credit (EIC)</b> (see page 13). <b>PY earned inc</b>	9a	
<b>b</b>	Nontaxable combat pay election. <b>9b</b>		<b>Recovery reb cr</b>
<b>10</b>	Add lines 7, 8, and 9a. These are your <b>total payments and credits</b> .	10	
<b>11</b>	<b>Tax.</b> Use the amount on <b>line 6</b> above to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line. <b>F4868 payment</b>	11	

**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	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		<b>direct deposit</b>

**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. <b>refund anticipation loan</b>	13	
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**Third Party  
Designee**Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes**. Complete the following. ☐ **No**

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

**Sign  
Here**

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

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

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

**Paid  
Preparer  
Use Only**

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

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

Cat. No. 11329W

Form **1040EZ** (2010)

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

▶ **Attach to Form 1040.**

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.					
	<b>1</b> Medical and dental expenses (see instructions) . . . . .	<b>1</b>				
	<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>				
	<b>4</b> Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .			<b>4</b>		
<b>Taxes You Paid</b>	<b>5</b> State and local <b>(check only one box):</b> a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	<b>5</b>				
	<b>6</b> Real estate taxes (see instructions) . . . . .	<b>6</b>				
	<b>7</b> New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b . . . . .	<b>7</b>				
	<b>8</b> Other taxes. List type and amount ▶ <b>Personal property taxes</b>	<b>8</b>				
	<b>9</b> Add lines 5 through 8 . . . . .			<b>9</b>		
	<b>Interest You Paid</b>	<b>10</b> Home mortgage interest and points reported to you on Form 1098	<b>10</b>			
		<b>11</b> Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ _____	<b>11</b>			
		<b>12</b> Points not reported to you on Form 1098. See instructions for special rules . . . . .	<b>12</b>			
		<b>13</b> Mortgage insurance premiums (see instructions) . . . . .	<b>13</b>			
<b>14</b> Investment interest. Attach Form 4952 if required. (See instructions.)		<b>14</b>				
<b>15</b> Add lines 10 through 14 <b>other investment interest</b>				<b>15</b>		
<b>Gifts to Charity</b>	<b>16</b> Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	<b>16</b>				
	<b>17</b> Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	<b>17</b>				
	<b>18</b> Carryover from prior year <b>capital gains limited</b>	<b>18</b>				
	<b>19</b> Add lines 16 through 18 <b>Contributions not limited</b>			<b>19</b>		
<b>Casualty and Theft Losses</b>	<b>20</b> Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .			<b>20</b>		
<b>Job Expenses and Certain Miscellaneous Deductions</b>	<b>21</b> Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ _____	<b>21</b>				
	<b>22</b> Tax preparation fees . . . . .	<b>22</b>				
	<b>23</b> Other expenses—investment, safe deposit box, etc. List type and amount ▶ _____	<b>23</b>				
	<b>24</b> Add lines 21 through 23 . . . . .	<b>24</b>				
	<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>				
	<b>27</b> Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .			<b>27</b>		
<b>Other Miscellaneous Deductions</b>	<b>28</b> Other—from list in instructions. List type and amount ▶ <b>other than gambling</b> <b>casualty or theft of income producing property</b>			<b>28</b>		
<b>Total Itemized Deductions</b>	<b>29</b> Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .			<b>29</b>		
	<b>30</b> If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . . ▶					

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2010

## Name(s) shown on return

► See instructions on back.

OMB No. 1545-0074

Attachment  
Sequence No. **08**

	sequence number
Your social security number	

[illegible]

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

Cat. No. 17146N

Schedule B (Form 1040A or 1040) 2010

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

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

Name of proprietor		Social security number (SSN)	
sex of the proprietor <input type="checkbox"/> sex of the proprietor verification code <input type="checkbox"/>		<input type="checkbox"/>	
A Principal business or profession, including product or service (see instructions)		B Enter code from pages C-9, 10, & 11 ▶ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
C Business name. If no separate business name, leave blank. if name indicates LLC <input type="checkbox"/>		D Employer ID number (EIN), if any <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code			
F Accounting method: <input type="checkbox"/> (1) Cash <input type="checkbox"/> (2) Accrual <input type="checkbox"/> (3) Other (specify) ▶			
G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No			
H If you started or acquired this business during 2010, check here <input type="checkbox"/> <input type="checkbox"/>			

**Part I Income**

1 Gross receipts or sales. <b>Caution.</b> See instructions and check the box if: <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 instructions for limit on losses.</li> </ul>	1	<input type="checkbox"/>	
2 Returns and allowances	2	<input type="checkbox"/>	
3 Subtract line 2 from line 1	3	<input type="checkbox"/>	
4 Cost of goods sold (from line 42 on page 2)	4	<input type="checkbox"/>	
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	<input type="checkbox"/>	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	<input type="checkbox"/>	
7 <b>Gross income.</b> Add lines 5 and 6	7	<input type="checkbox"/>	

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

8 Advertising	8	<input type="checkbox"/>	18 Office expense	18	<input type="checkbox"/>
9 Car and truck expenses (see instructions)	9	<input type="checkbox"/>	19 Pension and profit-sharing plans	19	<input type="checkbox"/>
10 Commissions and fees	10	<input type="checkbox"/>	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	<input type="checkbox"/>	a Vehicles, machinery, and equipment	20a	<input type="checkbox"/>
12 Depletion	12	<input type="checkbox"/>	b Other business property	20b	<input type="checkbox"/>
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	<input type="checkbox"/>	21 Repairs and maintenance	21	<input type="checkbox"/>
14 Employee benefit programs (other than on line 19)	14	<input type="checkbox"/>	22 Supplies (not included in Part III)	22	<input type="checkbox"/>
15 Insurance (other than health)	15	<input type="checkbox"/>	23 Taxes and licenses	23	<input type="checkbox"/>
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	<input type="checkbox"/>	a Travel	24a	<input type="checkbox"/>
b Other	16b	<input type="checkbox"/>	b Deductible meals and entertainment (see instructions)	24b	<input type="checkbox"/>
17 Legal and professional services	17	<input type="checkbox"/>	25 Utilities	25	<input type="checkbox"/>
			26 Wages (less employment credits)	26	<input type="checkbox"/>
			27 Other expenses (from line 48 on page 2)	27	<input type="checkbox"/>
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27	28	<input type="checkbox"/>			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	<input type="checkbox"/>			
30 Expenses for business use of your home. Attach <b>Form 8829</b>	30	<input type="checkbox"/>			
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. <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 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>If a loss, you <b>must</b> go to line 32.</li> </ul>	31	<input type="checkbox"/>			
32 If you have a loss, check the box that describes your investment in this activity (see instructions). <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). 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>					

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

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

Cat. No. 11334P

Schedule C (Form 1040) 2010

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
-----------------	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Department of the Treasury  
Internal Revenue Service (99)  
Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **09A**

sex of the proprietor

sex of the proprietor verification code

Social security number (SSN)

**Part I** General Information

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

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

**And You:**

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

**A** Principal business or profession, including product or service

**B** Enter business code (see page 2)

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

if name indicates LLC

**D** Enter your EIN (see page 2)

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

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

**Part II** Figure Your Net Profit

**1 Gross receipts. Caution.** See the instructions for Schedule C, line 1, and check the box if:

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

... ► ☐

**1**

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

**2**

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

**3**

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

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

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

**a** Business **b** Commuting (see page 2) **c** Other

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

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

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

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

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

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2010

**SCHEDULE D  
(Form 1040)**

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

**Capital Gains and Losses**

► **Attach to Form 1040 or Form 1040NR.** ► **See Instructions for Schedule D (Form 1040).**  
► **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **12**

Your social security number

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

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

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

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

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

Cat. No. 11338H

Schedule D (Form 1040) 2010

**Part III Summary**

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

Schedule D (Form 1040) 2010

**SCHEDULE E**  
**(Form 1040)**

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

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **13**

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

Your social security number

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

1 List the type and address of each <b>rental real estate property</b> :		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days <b>or</b> • 10% of the total days rented at fair rental value? (See page E-3)		Yes	No
A	number of rentals	A			
B	number of royalties	B			
C		C			
<b>Income:</b>		<b>Properties</b>			<b>Totals</b> (Add columns A, B, and C.)
		<b>A</b>	<b>B</b>	<b>C</b>	
3 Rents received . . . . .	3	RENTAL			3
4 Royalties received . . . . .	4		ROYALTIES		4
<b>Expenses:</b>					
5 Advertising . . . . .	5				
6 Auto and travel (see page E-4) . . . . .	6				
7 Cleaning and maintenance . . . . .	7				
8 Commissions . . . . .	8				
9 Insurance . . . . .	9				
10 Legal and other professional fees . . . . .	10				
11 Management fees . . . . .	11				
12 Mortgage interest paid to banks, etc. (see page E-5) . . . . .	12				12
13 Other interest . . . . .	13				
14 Repairs . . . . .	14				
15 Supplies . . . . .	15				
16 Taxes . . . . .	16				
17 Utilities . . . . .	17				
18 Other (list) ▶ . . . . .	18				
19 Add lines 5 through 18. . . . .	19				19
20 Depreciation expense or depletion (see page E-5) . . . . .	20				20
21 Total expenses. Add lines 19 and 20 . . . . .	21				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file <b>Form 6198</b> . . . . .	22				
23 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 . . . . .	23	<div> <div>nondeductible rental loss</div> <div>suspended loss carryover</div> </div>			
24 <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	24				24
25 <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . . . .	25				25
26 <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26				26

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

Cat. No. 11344L

Schedule E (Form 1040) 2010

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**

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

Passive Income and Loss				Nonpassive Income and Loss			
(f) Passive loss allowed (attach <b>Form 8582</b> if required)	(g) Passive income from <b>Schedule K-1</b>	(h) Nonpassive loss from <b>Schedule K-1</b>	(i) Section 179 expense deduction from <b>Form 4562</b>	(j) Nonpassive income from <b>Schedule K-1</b>			
<b>A</b> partnerships	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
<b>B</b>							
<b>C</b> s-corporations	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
<b>D</b>							
<b>29a</b> Totals	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
<b>b</b> Totals	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
<b>30</b> Add columns (g) and (j) of line 29a					<b>30</b>	<input checked="" type="checkbox"/>	
<b>31</b> Add columns (f), (h), and (i) of line 29b					<b>31</b>	( <input checked="" type="checkbox"/> )	
<b>32</b> Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below					<b>32</b>	<input checked="" type="checkbox"/>	

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

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

Passive Income and Loss				Nonpassive Income and Loss			
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>				
<b>A</b>							
<b>B</b>							
<b>34a</b> Totals	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
<b>b</b> Totals	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
<b>35</b> Add columns (d) and (f) of line 34a					<b>35</b>	<input checked="" type="checkbox"/>	
<b>36</b> Add columns (c) and (e) of line 34b					<b>36</b>	( <input checked="" type="checkbox"/> )	
<b>37</b> Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below					<b>37</b>	<input checked="" type="checkbox"/>	

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

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

**Part V Summary**

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

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

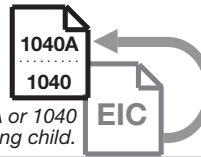
Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Earned Income Credit**

Qualifying Child Information

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



OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **43**

Your social security number

**Before you begin:**

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



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

**Child 1**

**Child 2**

**Child 3**

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

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

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2010

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **14**

Name of proprietor

**sex of proprietor**

**Social security number (SSN)**

**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.

**B** Enter code from Part IV

**C** Accounting method:

(1) ☐ Cash

(2) ☐ Accrual

**D** Employer ID number (EIN), if any

**E** Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on passive losses. Yes ☐ No ☐

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

1	Sales of livestock and other items you bought for resale	1	
2	Cost or other basis of livestock and other items reported on line 1	2	
3	Subtract line 2 from line 1	3	
4	Sales of livestock, produce, grains, and other products you raised	4	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	
5b	Taxable amount	5b	
6a	Agricultural program payments (see instructions)	6a	
6b	Taxable amount	6b	
7	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	7a	
b	CCC loans forfeited	7b	
7c	Taxable amount	7c	
8	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2010	8a	
8b	Taxable amount	8b	
c	If election to defer to 2011 is attached, check here <input type="checkbox"/>	8d	Amount deferred from 2009
9	Custom hire (machine work) income	9	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	10	
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	

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

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

12	Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	12	
13	Chemicals	13	
14	Conservation expenses (see instructions)	14	
15	Custom hire (machine work)	15	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	
17	Employee benefit programs other than on line 25	17	
18	Feed	18	
19	Fertilizers and lime	19	
20	Freight and trucking	20	
21	Gasoline, fuel, and oil	21	
22	Insurance (other than health)	22	
23	Interest:		
a	Mortgage (paid to banks, etc.)	23a	
b	Other	23b	
24	Labor hired (less employment credits)	24	
25	Pension and profit-sharing plans	25	
26	Rent or lease (see instructions):		
a	Vehicles, machinery, and equipment	26a	
b	Other (land, animals, etc.)	26b	
27	Repairs and maintenance	27	
28	Seeds and plants	28	
29	Storage and warehousing	29	
30	Supplies	30	
31	Taxes	31	
32	Utilities	32	
33	Veterinary, breeding, and medicine	33	
34	Other expenses (specify):		
a	<b>Other expenses</b>	34a	
b		34b	
c		34c	
d		34d	
e		34e	
f			
35	<b>Total expenses.</b> Add lines 12 through 34f. If line 34f is negative, see instructions	35	
36	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Partnerships, see instructions.	36	
<p>• If a profit, enter the profit on both <b>Form 1040, line 18</b>, and <b>Schedule SE, line 1a</b>; on <b>Form 1040NR, line 19</b>; or on <b>Form 1041, line 6</b>.</p> <p>• If a loss, you <b>must</b> go to line 37.</p>			
37	If you have a loss, you <b>must</b> check the box that describes your investment in this activity and whether you received any applicable subsidy (see instructions).		
<p>• If you checked 37a, enter the loss on both <b>Form 1040, line 18</b>, and <b>Schedule SE, line 1a</b>; on <b>Form 1040NR, line 19</b>; or on <b>Form 1041, line 6</b>.</p> <p>• If you checked 37b, your loss may be limited. See instructions.</p>			
<p><b>37a</b> <input type="checkbox"/> All investment is at risk and you did not receive a subsidy.</p> <p><b>37b</b> <input type="checkbox"/> Some investment is not at risk or you received a subsidy.</p>			

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

Cat. No. 11346H

**Schedule F (Form 1040) 2010**

**Nondeductible Loss (+)/Suspended Carryover (-)**

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

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

<b>38</b>	Sales of livestock, produce, grains, and other products . . . . .	<b>38</b>		
<b>39a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>39a</b>		
<b>39b</b>	Taxable amount	<b>39b</b>		
<b>40a</b>	Agricultural program payments . . . . .	<b>40a</b>		
<b>40b</b>	Taxable amount	<b>40b</b>		
<b>41</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election . . . . .	<b>41a</b>		
<b>b</b>	CCC loans forfeited . . . . .	<b>41b</b>		
<b>41c</b>	Taxable amount	<b>41c</b>		
<b>42</b>	Crop insurance proceeds . . . . .	<b>42</b>		
<b>43</b>	Custom hire (machine work) income . . . . .	<b>43</b>		
<b>44</b>	Other income, including federal and state gasoline or fuel tax credit or refund . . . . .	<b>44</b>		
<b>45</b>	Add amounts in the right column for lines 38 through 44 . . . . .	<b>45</b>		
<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>		

\*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 H  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)  
Name of employer**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

**► Attach to Form 1040, 1040NR, 1040-SS, or 1041.  
► See separate instructions.**

OMB No. 1545-1971

**2010**Attachment  
Sequence No. **44**

Social security number

Employer identification number

**A** Did you pay **any one** household employee cash wages of \$1,700 or more in 2010? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-4 before you answer this question.)

- ☐ **Yes.** Skip lines B and C and go to line 1.  
☐ **No.** Go to line B.

**B** Did you withhold federal income tax during 2010 for any household employee?

- ☐ **Yes.** Skip line C and go to line 5.  
☐ **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2009 or 2010 to **all** household employees? (**Do not** count cash wages paid in 2009 or 2010 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Do not file this schedule.  
☐ **Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2010 **do not** have to complete this form for 2010.)

**Part I Social Security, Medicare, and Federal Income Taxes**

1	Total cash wages subject to social security taxes (see page H-4)	1		
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2		
3	Total cash wages subject to Medicare taxes (see page H-4)	3		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		
5	Federal income tax withheld, if any	5		
6	<b>Total social security, Medicare, and federal income taxes.</b> Add lines 2, 4, and 5	6		
7	Advance earned income credit (EIC) payments, if any	7		
8	<b>Net taxes</b> (subtract line 7 from line 6)	8		

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2009 or 2010 to **all** household employees? (**Do not** count cash wages paid in 2009 or 2010 to your spouse, your child under age 21, or your parent.)

- ☐ **No. Stop.** Include the amount from line 8 above on Form 1040, line 59, and check box **b** on that line. If you are not required to file Form 1040, see the line 9 instructions on page H-4.  
☐ **Yes.** Go to line 10 on the back.

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see page H-5 and check "No.") . . . . .	<b>10</b>	
<b>11</b> Did you pay all state unemployment contributions for 2010 by April 18, 2011? Fiscal year filers, see page H-5 . . . . .	<b>11</b>	
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? . . . . .	<b>12</b>	

**Next:** If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

**Section A**

<b>13</b> Name of the state where you paid unemployment contributions ▶			
<b>14</b> Contributions paid to your state unemployment fund (see page H-5) . . . . .	<b>14</b>		
<b>15</b> Total cash wages subject to FUTA tax (see page H-5) . . . . .	<b>15</b>		
<b>16 FUTA tax.</b> Multiply line 15 by .008. Enter the result here, skip Section B, and go to line 25 . . . . .	<b>16</b>		

**Section B**

**17** Complete all columns below that apply (if you need more space, see page H-5):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
		From	To					
<b>18</b> Totals . . . . .						<b>18</b>		
<b>19</b> Add columns (g) and (h) of line 18 . . . . .						<b>19</b>		
<b>20</b> Total cash wages subject to FUTA tax (see the line 15 instructions on page H-5) . . . . .						<b>20</b>		
<b>21</b> Multiply line 20 by 6.2% (.062) . . . . .						<b>21</b>		
<b>22</b> Multiply line 20 by 5.4% (.054) . . . . .						<b>22</b>		
<b>23</b> Enter the <b>smaller</b> of line 19 or line 22 . . . . . (Employers in a credit reduction state must use the worksheet on page H-5 and check here) . . . . .						<b>23</b>		
<b>24 FUTA tax.</b> Subtract line 23 from line 21. Enter the result here and go to line 25 . . . . .						<b>24</b>		

**Part III Total Household Employment Taxes**

<b>25</b> Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- . . . . .	<b>25</b>		
<b>26</b> Add line 16 (or line 24) and line 25 (see page H-6) . . . . .	<b>26</b>		
<b>27</b> Are you required to file Form 1040? <input type="checkbox"/> <b>Yes. Stop.</b> Include the amount from line 26 above on Form 1040, line 59, and check box <b>b</b> on that line. <b>Do not</b> complete Part IV below. <input type="checkbox"/> <b>No.</b> You may have to complete Part IV. See page H-6 for details.			

**Part IV Address and Signature—** Complete this part **only** if required. See the line 27 instructions on page H-6.

Address (number and street) or P.O. box if mail is not delivered to street address		Apt., room, or suite no.
City, town or post office, state, and ZIP code		

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Schedule H (Form 1040) 2010

**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Income Averaging for  
Farmers and Fishermen**

► Attach to Form 1040 or Form 1040NR.  
► See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **20**

Social security number (SSN)

<b>1</b>	Enter the taxable income from your <b>2010</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .	<b>1</b>		
<b>2a</b>	Enter your <b>elected farm income</b> (see page J-2). <b>Do not</b> enter more than the amount on line 1 .	<b>2a</b>		
<b>Capital gain included on line 2a:</b>				
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>		
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>		
<b>3</b>	Subtract line 2a from line 1 . . . . .	<b>3</b>		
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2010</b> tax rates (see page J-2) . . . . .	<b>4</b>		
<b>5</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2009, enter the amount from your 2009 Schedule J, line 11.</li> <li>• 2008 but not 2009, enter the amount from your 2008 Schedule J, line 15.</li> <li>• 2007 but not 2008 or 2009, enter the amount from your 2007 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2007</b> 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, see page J-2.	<b>5</b>		
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>		
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>		
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2007</b> tax rates (see page J-4) . . . . .	<b>8</b>		
<b>9</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2009, enter the amount from your 2009 Schedule J, line 15.</li> <li>• 2008 but not 2009, enter the amount from your 2008 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2008</b> 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, see page J-7.	<b>9</b>		
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>		
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount	<b>11</b>		
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2008</b> tax rates (see page J-8) . . . . .	<b>12</b>		
<b>13</b>	If you used Schedule J to figure your tax for 2009, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2009</b> 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, see page J-11.	<b>13</b>		
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>		
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount	<b>15</b>		
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2009</b> tax rates (see page J-12) . . . . .	<b>16</b>		
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .	<b>17</b>		

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

Cat. No. 25513Y

Schedule J (Form 1040) 2010

<b>18</b>	Amount from line 17 . . . . .	<b>18</b>	
<b>19</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2009, enter the amount from your 2009 Schedule J, line 12.</li> <li>• 2008 but not 2009, enter the amount from your 2008 Schedule J, line 16.</li> <li>• 2007 but not 2008 or 2009, enter the amount from your 2007 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2007</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>19</b>	
<b>20</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2009, enter the amount from your 2009 Schedule J, line 16.</li> <li>• 2008 but not 2009, enter the amount from your 2008 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2008</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>20</b>	
<b>21</b>	<p>If you used Schedule J to figure your tax for 2009, enter the amount from your 2009 Schedule J, line 4. Otherwise, enter the tax from your <b>2009</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15 . . . . .</p> <p><b>*Do not</b> include any tax reported on this line from Forms 8814, 4972, or 8889, or from recapture of an education credit or charitable contribution deduction. Also, <b>do not</b> include alternative minimum tax from Form 1040A.</p>	<b>21</b>	
<b>22</b>	Add lines 19 through 21 . . . . .	<b>22</b>	
<b>23</b>	<b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44 or Form 1040NR, line 42	<b>23</b>	
<p><b>Caution.</b> Your tax may be less if you figure it using the 2010 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>			

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

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Standard Deduction for Certain Filers**

► **Attach to Form 1040A or 1040.**

► **See instructions on back.**

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **57**

Your social security number



*File this form **only** if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009.*

**Form 1040 Filers Only:** It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).

<b>1</b>	Enter the amount shown below for your filing status. <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—\$8,400</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? <input type="checkbox"/> <b>No.</b> Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> <b>Yes.</b> Go to line 3.			
<b>3</b>	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> <b>Yes.</b> Add \$300 to your earned income. Enter the total <input type="checkbox"/> <b>No.</b> Enter \$950	<b>3</b>		
<b>4</b>	Enter the <b>smaller</b> of line 1 or line 3	<b>4</b>		
<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>		
<b>6</b>	Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions)	<b>6</b>		
<b>7</b>	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) <b>after</b> February 16, 2009, and <b>before</b> January 1, 2010 (see instructions)? <input type="checkbox"/> <b>No.</b> Skip lines 7 through 16, enter -0- on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 7 through 16, enter -0- on line 17, and go to line 18			<b>Real estate tax</b>
<b>8</b>	Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s) (see instructions)	<b>8</b>		
<b>9</b>	Is the amount on line 8 more than \$49,500? <input type="checkbox"/> <b>No.</b> Enter the amount from line 7. <input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 7 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	<b>9</b>		
<b>10</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	<b>10</b>		
<b>11</b>	Form 1040 filers only, enter the total of any— <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>11</b>		
<b>12</b>	Add lines 10 and 11	<b>12</b>		
<b>13</b>	Enter \$125,000 (\$250,000 if married filing jointly)	<b>13</b>		
<b>14</b>	Is the amount on line 12 more than the amount on line 13? <input type="checkbox"/> <b>No.</b> Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> Subtract line 13 from line 12	<b>14</b>		
<b>15</b>	Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	<b>15</b>		
<b>16</b>	Multiply line 9 by line 15	<b>16</b>		
<b>17</b>	Subtract line 16 from line 9	<b>17</b>		
<b>18</b>	Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.	<b>18</b>		

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

Cat. No. 49875F

**Schedule L (Form 1040A or 1040) 2010**

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

Department of the Treasury  
Internal Revenue Service (99)

**Making Work Pay Credit**

► **Attach to Form 1040A or 1040.**

► **See separate instructions.**

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **166**

Name(s) shown on return

Your social security number



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



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

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

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

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

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

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

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

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

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

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

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

**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**

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

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

**10** Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

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

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

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

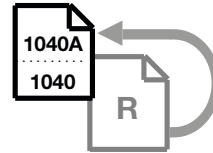
**Schedule R  
(Form 1040A  
or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040A or 1040

**Credit for the Elderly or the Disabled**

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



OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **16**

Your social security number

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

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

But you must also meet other tests. See page R-1 of the instructions.

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

**Part I Check the Box for Your Filing Status and Age**

**If your filing status is:** **And by the end of 2010:** **Check only one box:**

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

**1** You were 65 or older . . . . . **1** ☐

**2** You were under 65 and you retired on permanent and total disability . . . **2** ☐

**3** Both spouses were 65 or older . . . . . **3** ☐

**4** Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . **4** ☐

Married filing jointly

**5** Both spouses were under 65, and both retired on permanent and total disability . . . . . **5** ☐

**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . **6** ☐

**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . **7** ☐

Married filing separately

**8** You were 65 or older and you lived apart from your spouse for all of 2010 . . . **8** ☐

**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2010 . . . . . **9** ☐

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

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

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

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

- If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2010, check this box . . . . . ☐
- If you checked this box, you do not have to get another statement for 2010.
  - If you **did not** check this box, have your physician complete the statement on page R-4 of the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>			
	Box 1, 2, 4, or 7 . . . . .	\$5,000	}	. . . . .	<b>10</b>
	Box 3, 5, or 6 . . . . .	\$7,500			
	Box 8 or 9 . . . . .	\$3,750			
	<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<input type="checkbox"/> You <b>must</b> complete line 11. <input type="checkbox"/> Enter the amount from line 10 on line 12 and go to line 13.		
<b>11</b>	<b>If you checked (in Part I):</b>				
	<ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>	}	. . . . .	<b>11</b>	
<b>TIP</b>	For more details on what to include on line 11, see page R-2.				
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .			<b>12</b>	
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.				
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3 of the instructions). . . . .			<b>13a</b>	
<b>b</b>	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3 of the instructions) . . . .			<b>13b</b>	
<b>c</b>	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .			<b>13c</b>	
<b>14</b>	Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . .			<b>14</b>	
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>			
	Box 1 or 2 . . . . .	\$7,500	}	. . . . .	<b>15</b>
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000			
	Box 8 or 9 . . . . .	\$5,000			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .			<b>16</b>	
<b>17</b>	Enter one-half of line 16 . . . . .			<b>17</b>	
<b>18</b>	Add lines 13c and 17 . . . . .			<b>18</b>	
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20 . . . . .			<b>19</b>	
<b>20</b>	Multiply line 19 by 15% (.15). . . . .			<b>20</b>	
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions . . . . .			<b>21</b>	
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box <b>c</b> and enter "Sch R" on the line next to that box) . . . . .			<b>22</b>	

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

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **17**

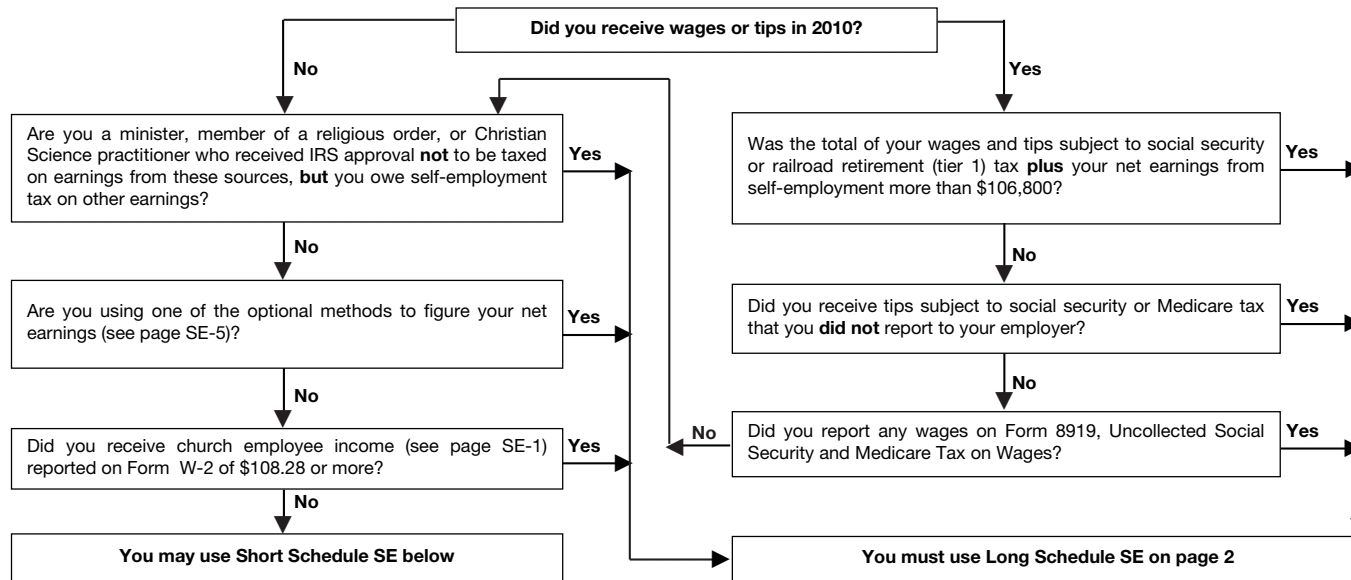
Name of person with **self-employment** income (as shown on Form 1040)

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

**Before you begin:** To determine if you must file Schedule SE, see the instructions on page SE-1.

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

**Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* on page SE-1.



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

<b>1a</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<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> (		)
<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>		
<b>3</b> Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3) . . . . .	<b>3</b>		
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ▶ <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	<b>4</b>		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b> • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b> . . . . .	<b>5</b>		
<b>6 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, or Form 1040NR, line 27</b> . . . . .	<b>6</b>		

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2010

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person  
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . . ▶ <input type="checkbox"/>		
<b>1a</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see page SE-5)	<b>1a</b>	
<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>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-5) . . . . .	<b>2</b>	
<b>3</b>	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3) . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	<b>4a</b>	
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ▶	<b>4c</b>	
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2010 . . . . .	<b>7</b>	106,800 00
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>	
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>	
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	<b>10</b>	
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b>	
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 56</b> , or <b>Form 1040NR, line 54</b>	<b>12</b>	
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> , or <b>Form 1040NR, line 27</b> . . . . .	<b>13</b>	

**Part II Optional Methods To Figure Net Earnings** (see page SE-4)**Farm Optional Method.** You may use this method **only** if (a) your gross farm income<sup>1</sup> was not more than \$6,720, or (b) your net farm profits<sup>2</sup> were less than \$4,851.

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

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

<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) 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 . . . . .	<b>17</b>	

<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.

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

OMB No. 1545-0046

Attachment  
Sequence No. **94**

▶ Attach this form to your income tax return.

Name shown on return

Identifying number

## Part I General Information (see instructions)

1 Amount excluded is due to (check applicable box(es)):

- a Discharge of indebtedness in a title 11 case . . . . . ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case) . . . . . ☐
- c Discharge of qualified farm indebtedness . . . . . ☐
- d Discharge of qualified real property business indebtedness . . . . . ☐
- e Discharge of qualified principal residence indebtedness . . . . . ☐

2 Total amount of discharged indebtedness excluded from gross income

2

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	
b	Applied to reduce the basis of your principal residence. <i>Enter amount here ONLY if line 1e is checked</i> . . . . .	10b	
11	For a discharge of qualified farm indebtedness, applied to reduce the basis of:		
a	Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5 . . . . .	11a	
b	Land used or held for use in a trade or business of farming . . . . .	11b	
c	Other property used or held for use in a trade or business, or for the production of income . . . . .	11c	
12	Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge . . . . .	12	
13	Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge . . . . .	13	

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

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

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

(State of incorporation)

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

**Foreign Tax Credit**  
(Individual, Estate, or Trust)  
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.  
▶ See separate instructions.

OMB No. 1545-0121

**2010**  
Attachment  
Sequence No. **19**

Name \_\_\_\_\_ Identifying number as shown on page 1 of your tax return \_\_\_\_\_

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive category income      **c** ☐ Section 901(j) income      **e** ☐ Lump-sum distributions  
**b** ☐ General category income      **d** ☐ Certain income re-sourced by treaty

**f** Resident of (name of country) ▶

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>g</b> Enter the name of the foreign country or U.S. possession . . . . . ▶				
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions): _____				<b>1a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b> Other deductions (attach statement) . . . . .				
<b>c</b> Add lines 3a and 3b . . . . .				
<b>d</b> Gross foreign source income (see instructions) . . . . .				
<b>e</b> Gross income from all sources (see instructions) . . . . .				
<b>f</b> Divide line 3d by line 3e (see instructions) . . . . .				
<b>g</b> Multiply line 3c by line 3f . . . . .				
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use worksheet on page 14 of the instructions) . . . . .				
<b>b</b> Other interest expense . . . . .				
<b>5</b> Losses from foreign sources . . . . .				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 . . . . . ▶				<b>7</b>

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(o) Dividends	(p) Rents and royalties	(q) Interest	
<b>A</b>									
<b>B</b>									
<b>C</b>									
<b>8</b> Add lines A through C, column (s). Enter the total here and on line 9, page 2 . . . . . ▶									<b>8</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11440U

Form **1116** (2010)

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	<b>9</b>		
<b>10</b>	Carryback or carryover (attach detailed computation) . . . . .	<b>10</b>		
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>		
<b>12</b>	Reduction in foreign taxes (see instructions)	<b>12</b>		
<b>13</b>	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . . . .	<b>14</b>		
<b>15</b>	Adjustments to line 14 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.) . . . . .	<b>16</b>		
<b>17</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . .	<b>17</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
<b>18</b>	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" . . . . .	<b>18</b>		
<b>19</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . .	<b>19</b>		
<b>Caution:</b> If you are completing line 19 for separate category e (lump-sum distributions), see instructions.				
<b>20</b>	Multiply line 19 by line 18 (maximum amount of credit) . . . . .	<b>20</b>		
<b>21</b>	Enter the <b>smaller</b> of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see instructions) . . . . . ▶	<b>21</b>		

**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>22</b>	Credit for taxes on passive category income . . . . .	<b>22</b>		
<b>23</b>	Credit for taxes on general category income . . . . .	<b>23</b>		
<b>24</b>	Credit for taxes on certain income re-sourced by treaty . . . . .	<b>24</b>		
<b>25</b>	Credit for taxes on lump-sum distributions . . . . .	<b>25</b>		
<b>26</b>	Add lines 22 through 25 . . . . .	<b>26</b>		
<b>27</b>	Enter the <b>smaller</b> of line 19 or line 26 . . . . .	<b>27</b>		
<b>28</b>	Reduction of credit for international boycott operations. See instructions for line 12 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . . ▶	<b>29</b>		

## Employee Business Expenses

OMB No. 1545-0074

**2010**

Attachment  
 Sequence No. **129**

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

Your name	Occupation in which you incurred expenses	Social security number
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### Part I Employee Business Expenses and Reimbursements

#### Step 1 Enter Your Expenses

	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1 <span style="color:red">■</span>	
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 <span style="color:red">■</span>	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	3 <span style="color:red">■</span>	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	4 <span style="color:red">■</span>	
5 Meals and entertainment expenses (see instructions) . . . . .		5 <span style="color:red">■</span>
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 <span style="color:red">■</span>	

**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 <span style="color:red">■</span>	8 <span style="color:red">■</span>
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#### Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .	8 <span style="color:red">■</span>	9 <span style="color:red">■</span>
<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 <span style="color:red">■</span>
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 (or on Schedule A (Form 1040NR), line 9).</b> (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ►	10 <span style="color:red">■</span>	

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

Cat. No. 11700N

Form **2106** (2010)

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

		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2010 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	<b>17</b> miles	miles
<b>18</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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

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

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

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

**Unreimbursed Employee Business Expenses**▶ **Attach to Form 1040 or Form 1040NR.****2010**Attachment  
Sequence No. **129A**

Occupation in which you incurred expenses

Social security number

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2010.

**Caution:** You can use the standard mileage rate for 2010 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

<b>1</b> Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 50¢ (.50) . . . . .	<b>1</b>	<input type="text"/>	
<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>	<input type="text"/>	
<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>	<input type="text"/>	
<b>4</b> Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	<b>4</b>	<input type="text"/>	
<b>5</b> Meals and entertainment expenses: \$ <input type="text"/> × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	<b>5</b>	<input type="text"/>	
<b>6</b> <b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	<b>6</b>	<input type="text"/>	

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

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

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

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

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

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

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

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

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

Cat. No. 20604Q

Form **2106-EZ** (2010)

☐ VOID☐ CORRECTED

(99)

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

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

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

2441

OMB No. 1545-0074

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

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

▶ See separate instructions.

Name(s) shown on return

Your social security number

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

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

Did you receive  
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

	(a) Qualifying person's name First Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2010 for the person listed in column (a)
<b>Number of qualified persons</b>			
<b>Child-Care-Cr-Depd-Dob1</b>			
<b>Child-Care-Cr-Depd-Dob2</b>			

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .**4** Enter your **earned income**. See instructions . . . . .**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . .**6** Enter the **smallest** of line 3, 4, or 5 . . . . .**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. . . . . **7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

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

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

If line 7 is:

Over	But not over	Decimal amount is
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\$29,000—31,000	.27
31,000—33,000	.26
33,000—35,000	.25
35,000—37,000	.24
37,000—39,000	.23
39,000—41,000	.22
41,000—43,000	.21
43,000—No limit	.20

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

Current Yr AGI Limit

Prior Yr Expenses

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

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

Cat. No. 11862M

Form **2441** (2010)

**Part III Dependent Care Benefits**

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

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

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

Form **2441** (2010)

## Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **34**

### For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040

Your social security number

#### Part I General Information

- 1** Your foreign address (including country) **country code for post of duty**
- 2** Your occupation
- 3** Employer's name ▶
- 4a** Employer's U.S. address ▶
- b** Employer's foreign address ▶
- 5** Employer is (check ▶) **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self  
any that apply: **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶
- 6a** If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶
- b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ and go to line 7.
- c** Have you ever revoked either of the exclusions? . . . . . ☐ Yes ☐ No
- d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶
- 7** Of what country are you a citizen/national? ▶
- 8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions . . . . . ☐ Yes ☐ No
- b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶
- 9** List your tax home(s) during your tax year and date(s) established. ▶

**Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.**

#### Part II Taxpayers Qualifying Under Bona Fide Residence Test (see page 2 of the instructions)

- 10** Date bona fide residence began ▶, and ended ▶
- 11** Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room  
**d** ☐ Quarters furnished by employer
- 12a** Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ Yes ☐ No
- b** If "Yes," who and for what period? ▶
- 13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions . . . . . ☐ Yes ☐ No
- b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions . . . . . ☐ Yes ☐ No
- If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.**
- 14** If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

- 15a** List any contractual terms or other conditions relating to the length of your employment abroad. ▶
- b** Enter the type of visa under which you entered the foreign country. ▶
- c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . . . . . ☐ Yes ☐ No
- d** Did you maintain a home in the United States while living abroad? . . . . . ☐ Yes ☐ No
- e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

**Part III Taxpayers Qualifying Under Physical Presence Test** (see page 2 of the instructions)

- 16** The physical presence test is based on the 12-month period from **▶** \_\_\_\_\_ through **▶** \_\_\_\_\_
- 17** Enter your principal country of employment during your tax year. **▶** \_\_\_\_\_
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter “Physically present in a foreign country or countries for the entire 12-month period.” **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2010 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

**If you are a cash basis taxpayer, report on Form 1040 all income you received in 2010, no matter when you performed the service.**

2010 Foreign Earned Income		Amount (in U.S. dollars)	
<b>19</b>	Total wages, salaries, bonuses, commissions, etc. . . . .	<b>19</b>	<div></div>
<b>20</b>	Allowable share of income for personal services performed (see instructions):		
<b>a</b>	In a business (including farming) or profession . . . . .	<b>20a</b>	
<b>b</b>	In a partnership. List partnership's name and address and type of income. <b>▶</b> _____	<b>20b</b>	
<b>21</b>	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
<b>a</b>	Home (lodging) . . . . .	<b>21a</b>	
<b>b</b>	Meals . . . . .	<b>21b</b>	
<b>c</b>	Car . . . . .	<b>21c</b>	
<b>d</b>	Other property or facilities. List type and amount. <b>▶</b> _____	<b>21d</b>	
<b>22</b>	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
<b>a</b>	Cost of living and overseas differential . . . . .	<b>22a</b>	
<b>b</b>	Family . . . . .	<b>22b</b>	
<b>c</b>	Education . . . . .	<b>22c</b>	
<b>d</b>	Home leave . . . . .	<b>22d</b>	
<b>e</b>	Quarters . . . . .	<b>22e</b>	
<b>f</b>	For any other purpose. List type and amount. <b>▶</b> _____	<b>22f</b>	
<b>g</b>	Add lines 22a through 22f . . . . .	<b>22g</b>	<div></div>
<b>23</b>	Other foreign earned income. List type and amount. <b>▶</b> _____	<b>23</b>	
<b>24</b>	Add lines 19 through 21d, line 22g, and line 23 . . . . .	<b>24</b>	
<b>25</b>	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	<b>25</b>	<div></div>
<b>26</b>	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2010 foreign earned income</b> . . . . . <b>▶</b>	<b>26</b>	

Form **2555** (2010)

**Part V All Taxpayers**

**27** Enter the amount from line 26 . . . . . **27**

Are you claiming the housing exclusion or housing deduction?

- ☐ **Yes.** Complete Part VI.
- ☐ **No.** Go to Part VII.

**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

**28** Qualified housing expenses for the tax year (see instructions) . . . . . **28**

**29a** Enter location where housing expenses incurred (see instructions) ▶

**b** Enter limit on housing expenses (see instructions) . . . . . **29b**

**30** Enter the **smaller** of line 28 or line 29b . . . . . **30**

**31** Number of days in your qualifying period that fall within your 2010 tax year (see instructions) . . . . . **31** days

**32** Multiply \$40.11 by the number of days on line 31. If 365 is entered on line 31, enter \$14,640.00 here **32**

**33** Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX **33**

**34** Enter employer-provided amounts (see instructions) . . . . . **34**

**35** Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" . . . . . **35**

**36** **Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII . . . . . **36**

**Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

**37** Maximum foreign earned income exclusion . . . . . **37** \$91,500 00

**38** • If you completed Part VI, enter the number from line 31.  
• All others, enter the number of days in your qualifying period that } **38** days  
fall within your 2010 tax year (see the instructions for line 31).

**39** • If line 38 and the number of days in your 2010 tax year (usually 365) are the same, enter "1.000."  
• Otherwise, divide line 38 by the number of days in your 2010 tax year and enter the result as } **39**  
a decimal (rounded to at least three places).

**40** Multiply line 37 by line 39 . . . . . **40**

**41** Subtract line 36 from line 27 . . . . . **41**

**42** **Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶ **42**

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

**43** Add lines 36 and 42 . . . . . **43**

**44** Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation . . . . . **44**

**45** Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . **45**

**Part IX Taxpayers Claiming the Housing Deduction—** Complete this part only if (a) line 33 is more than line 36 and (b) line 27 is more than line 43.

**46** Subtract line 36 from line 33 . . . . . **46**

**47** Subtract line 43 from line 27 . . . . . **47**

**48** Enter the **smaller** of line 46 or line 47 . . . . . **48**

**Note:** If line 47 is **more than** line 48 and you could not deduct all of your 2009 housing deduction because of the 2009 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.

**49** Housing deduction carryover from 2009 (from worksheet on page 4 of the instructions) . . . . . **49**

**50** **Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line . . . . . **50**

# Foreign Earned Income Exclusion

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **34A**

► See separate instructions. ► Attach to Form 1040.

Name shown on Form 1040

Your social security number

## You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$91,500 or less.
- Are filing a calendar year return that covers a 12-month period.

## And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

## Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

### 1 Bona Fide Residence Test

- a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
  - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b Enter the date your bona fide residence began ► \_\_\_\_\_, and ended (see instructions) ► \_\_\_\_\_.

### 2 Physical Presence Test

- a Were you physically present in a foreign country or countries for at least 330 full days during—  
{ 2010 or any other period of 12 months in a row starting or ending in 2010? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
  - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b The physical presence test is based on the 12-month period from ► \_\_\_\_\_ through ► \_\_\_\_\_.

- 3 **Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? ☐ Yes ☐ No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
  - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

## Part II General Information

4 Your foreign address (including country)

5 Your occupation

COUNTRY CODE FOR POST OF DUTY



6 Employer's name

7 Employer's U.S. address (including ZIP code)

8 Employer's foreign address

9 Employer is (check any that apply):

- a A U.S. business ☐
- b A foreign business ☐
- c Other (specify) ► \_\_\_\_\_ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ► \_\_\_\_\_

b If you did not file Form 2555 or 2555-EZ after 1981, check here ► ☐ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? ☐ Yes ☐ No

d If you answered "Yes," enter the tax year for which the revocation was effective. ► \_\_\_\_\_

11a List your tax home(s) during 2010 and date(s) established. ► \_\_\_\_\_

b Of what country are you a citizen/national? ► \_\_\_\_\_

**Part III** **Days Present in the United States—** Complete this part if you were in the United States or its possessions during 2010.

12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

**Part IV** **Figure Your Foreign Earned Income Exclusion**

<b>13</b>	Maximum foreign earned income exclusion . . . . .	<b>13</b>	\$91,500	00
<b>14</b>	Enter the number of days in your qualifying period that fall within 2010 . . . . .	<b>14</b>		days
<b>15</b>	Did you enter 365 on line 14? <input type="checkbox"/> <b>Yes.</b> Enter "1.000." <input type="checkbox"/> <b>No.</b> Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). } . . . . .	<b>15</b>		
<b>16</b>	Multiply line 13 by line 15 . . . . .	<b>16</b>		
<b>17</b>	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2010 (see instructions). Be sure to include this amount on Form 1040, line 7 . . . . .	<b>17</b>		
<b>18</b>	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 16 or line 17 here and in parentheses on <b>Form 1040, line 21</b> . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ►	<b>18</b>		

Form **2555-EZ** (2010)

Form **3468**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

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

OMB No. 1545-0155

**2010**Attachment  
Sequence No. **52**

Identifying number

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

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

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

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

<b>5</b> Qualifying advanced coal project credit (see instructions):				
<b>a</b>	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b>	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b>	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b>	Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>		
<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 during the tax year . . . . . \$ _____ × 30% (.30)		<b>7</b>		
<b>8</b> Qualifying therapeutic discovery project credit (see instructions):				
Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)		<b>8</b>		
<b>9</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>		
<b>10</b>	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a . . . . .	<b>10</b>		

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b> Rehabilitation credit (see instructions for requirements that must be met):				
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ▶ <input type="checkbox"/>			
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____			
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____			
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
<b>e</b>	Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ _____ × 13% (.13)	<b>11e</b>		
<b>f</b>	Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ _____ × 13% (.13)	<b>11f</b>		
<b>g</b>	Other pre-1936 buildings . . . . . \$ _____ × 10% (.10)	<b>11g</b>		
<b>h</b>	Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ _____ × 26% (.26)	<b>11h</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12276E

Form **3468** (2010)

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

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

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

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

# General Business Credit

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

OMB No. 1545-0895

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

Name(s) shown on return

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>		
<b>b</b>	Reserved for future use	<b>1b</b>		
<b>c</b>	Credit for increasing research activities	<b>1c</b>		
<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>		
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>		
<b>f</b>	Renewable electricity production credit (Form 8835) (see instructions)	<b>1f</b>		
<b>g</b>	Indian employment credit	<b>1g</b>		
<b>h</b>	Orphan drug credit (Form 8820)	<b>1h</b>		
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: )	<b>1i</b>		
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>		
<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>		
<b>l</b>	Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1l</b>		
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896)	<b>1m</b>		
<b>n</b>	Distilled spirits credit (Form 8906)	<b>1n</b>		
<b>o</b>	Nonconventional source fuel credit (Form 8907)	<b>1o</b>		
<b>p</b>	Energy efficient home credit	<b>1p</b>		
<b>q</b>	Energy efficient appliance credit (Form 8909)	<b>1q</b>		
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: )	<b>1r</b>		
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911)	<b>1s</b>		
<b>t</b>	Employer housing credit	<b>1t</b>		
<b>u</b>	Mine rescue team training credit	<b>1u</b>		
<b>v</b>	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	<b>1v</b>		
<b>w</b>	Credit for employer differential wage payments	<b>1w</b>		
<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>		
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b>	New hire retention credit (Form 5884-B)	<b>1aa</b>		
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>2</b>	Add lines 1a through 1bb	<b>2</b>		
<b>3</b>	Passive activity credits included on line 2 (see instructions)	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2	<b>4</b>		
<b>5</b>	Passive activity credits allowed for 2010 (see instructions)	<b>5</b>		
<b>6</b>	Carryforward of general business credit to 2010. See instructions for the schedule to attach	<b>6</b>		
<b>7</b>	Carryback of general business credit from 2011 (see instructions)	<b>7</b>		
<b>8</b>	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	<b>8</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2010)

**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 .	}		<b>9</b>
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .			
<b>10</b>	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}		<b>10</b>
	• Corporations. Enter the amount from Form 4626, line 14 . . . . .			
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .			
<b>11</b>	Add lines 9 and 10 . . . . .			<b>11</b>
<b>12a</b>	Foreign tax credit . . . . .	<b>12a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12b</b>		
<b>c</b>	Add lines 12a and 12b . . . . .			<b>12c</b>
<b>13</b>	<b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			<b>13</b>
<b>14</b>	<b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-	<b>14</b>		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions . . . . .	<b>16</b>		
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .			<b>17</b>
<b>18a</b>	Subtract line 17 from line 13. If zero or less, enter -0-			<b>18a</b>
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .			<b>18b</b>
<b>c</b>	Add lines 18a and 18b . . . . .			<b>18c</b>
<b>19a</b>	Enter the <b>smaller</b> of line 8 or line 18c . . . . .			<b>19a</b>
	<b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
<b>b</b>	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .			<b>19b</b>
<b>c</b>	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .			<b>19c</b>

Form **3800** (2010)

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

<b>20</b>	Multiply line 16 by 75% (see instructions)	<b>20</b>		
<b>21</b>	Enter the greater of line 15 or line 20	<b>21</b>		
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0-	<b>22</b>		
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0-	<b>23</b>		
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)	<b>24</b>		
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	<b>25</b>		
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0-	<b>26</b>		
<b>27</b>	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25	<b>27</b>		
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0-	<b>28</b>		
<b>29a</b>	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	<b>29a</b>		
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12	<b>29b</b>		
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	<b>29c</b>		
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	<b>29d</b>		
<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>		
<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>		
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12	<b>29g</b>		
<b>h</b>	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>29h</b>		
<b>30</b>	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 28 or line 30	<b>31</b>		
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	<b>32</b>	credit limited	

## Moving Expenses

► Attach to Form 1040 or Form 1040NR.






OMB No. 1545-0074

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

Name(s) shown on return

Your social security number

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

<b>1</b>	Transportation and storage of household goods and personal effects (see instructions) . . . . .	<b>1</b>		
<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>		
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>		
<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>		
<b>5</b>	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	<b>5</b>		

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

Cat. No. 12490K

Form **3903** (2010)

**Credit for Federal Tax Paid on Fuels**

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

Name (as shown on your income tax return)

Taxpayer identification number

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

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

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

**2 Nontaxable Use of Aviation Gasoline**

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

\*See instructions for possible rate changes.

**3 Nontaxable Use of Undyed Diesel Fuel**

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use			\$	360
b	Use on a farm for farming purposes				
c	Use in trains				
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)				350
e	Exported				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			\$	346
b	Use on a farm for farming purposes				
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)				
d	Exported				414
e	Nontaxable use taxed at \$.044				377
f	Nontaxable use taxed at \$.219				369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2010)

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

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

\*See instructions for possible rate changes.

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ►

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

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

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

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Registration No. ►

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

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

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

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

Registration No. ►

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

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

\*See instructions for possible rate changes.

**9 Alcohol Fuel Mixture Credit****Registration No. ►**

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

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a</b> Alcohol fuel mixtures containing ethanol			\$	393
<b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol)				394

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ►**

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

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures			\$	388
<b>b</b> Agri-biodiesel mixtures				390
<b>c</b> Renewable diesel mixtures				307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)				\$	419
<b>b</b> "P Series" fuels					420
<b>c</b> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)					421
<b>d</b> Liquefied hydrogen					422
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process					423
<b>f</b> Liquid fuel derived from biomass					424
<b>g</b> Liquefied natural gas (LNG)					425
<b>h</b> Liquefied gas derived from biomass					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)			\$	426
<b>b</b> "P Series" fuels				427
<b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)				428
<b>d</b> Liquefied hydrogen				429
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process				430
<b>f</b> Liquid fuel derived from biomass				431
<b>g</b> Liquefied natural gas (LNG)				432
<b>h</b> Liquefied gas derived from biomass				436
<b>i</b> Compressed gas derived from biomass (GGE = 121 cu. ft.)				437

**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			\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government				346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219*				369

\*See instructions for possible rate changes.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use				\$	309
<b>b</b> Exported					306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit			\$	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			\$	415
<b>b</b> Exported dyed kerosene				416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

17

\$

Form **4136** (2010)

**Social Security and Medicare Tax  
on Unreported Tip Income**

▶ See instructions below and on back.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **24**▶ **Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

**Social security number**

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you <b>received</b> in 2010. Add the amounts from line 1, column (c)		2	
3	Total cash and charge tips you <b>reported</b> to your employer(s) in 2010. Add the amounts from line 1, column (d)		3	
4	Subtract line 3 from line 2. This amount is income you <b>must</b> include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3		4	
5	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions).		5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4		6	
7	Maximum amount of wages (including tips) subject to social security tax		7	106,800 00
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation		8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12.		9	
10	Unreported tips subject to social security tax. Enter the <b>smaller</b> of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions		10	
11	Multiply line 10 by .062 (social security tax rate)		11	
12	Multiply line 6 by .0145 (Medicare tax rate).		12	
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)		13	

**General Instructions**

**Purpose of form.** Use Form 4137 **only** to figure the social security and Medicare tax owed on tips you did not report to your employer, including any allocated tips shown on your Form(s) W-2 that you must report as income. You must also report the income on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3. By filing this form, your social security and Medicare tips will be credited to your social security record (used to figure your benefits).



*If you believe you are an employee and you received Form 1099-MISC, Miscellaneous Income, instead of Form W-2, Wage and Tax Statement, because your employer did not consider you an employee, do not use this form to report the social security and Medicare tax on that income. Instead, use Form 8919, Uncollected Social Security and Medicare Tax on Wages.*

**Who must file.** You must file Form 4137 if you received cash and charge tips of \$20 or more in a calendar month and did not report all of those tips to your employer. You must also file Form 4137 if box 8 of your Form(s) W-2 shows allocated tips that you must report as income.

**Allocated tips.** You must report as income on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3, at least the amount of allocated tips shown in box 8 of your Form(s) W-2 unless you can prove a smaller amount with adequate records. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. Although allocated tips are shown on your Form W-2, they are not included in the wages, tips, and other compensation box (box 1) on that form and no income tax, social security tax, or Medicare tax has been withheld from these tips.

# Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

**2010**  
Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

## Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

EPZONE

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	

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

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

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

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

### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

### Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property		undeterm'd type				undeterm'd type
i Nonresidential real property		total GDS cost				total GDS deduct.

### Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year						
c 40-year						

## Part IV Summary (See instructions.)

total ADS cost

total ADS deduct.

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%	<b>total basis</b>			S/L -		
		%	<b>26e + 27e</b>			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>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) .						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .						
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .						
<b>36</b> Is another vehicle available for personal use?						

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2010 tax year (see instructions):					
		<b>total cost</b>			
<b>43</b> Amortization of costs that began before your 2010 tax year . . . . .					<b>43</b>
<b>44 Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .					<b>44</b>

## Casualties and Thefts

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

OMB No. 1545-0177

**2010**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

Identifying number

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

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

Property **A** \_\_\_\_\_  
Property **B** \_\_\_\_\_  
Property **C** \_\_\_\_\_  
Property **D** \_\_\_\_\_

	Properties			
	A	B	C	D
<b>2</b> Cost or other basis of each property . . . . .	<b>2</b>			
<b>3</b> Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	<b>3</b>			
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
<b>4</b> Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	<b>4</b>			
<b>5</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>5</b>			
<b>6</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>6</b>			
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>			
<b>8</b> Enter the <b>smaller</b> of line 2 or line 7 . . . . .	<b>8</b>			
<b>9</b> Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	<b>9</b>			
<b>10</b> Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	<b>10</b>			
<b>11</b> Enter the <b>smaller</b> of line 10 or \$100 . . . . .	<b>11</b>			
<b>12</b> Subtract line 11 from line 10 . . . . .	<b>12</b>			
<b>Caution:</b> Use only one Form 4684 for lines 13 through 21.				
<b>13</b> Add the amounts on line 12 of all Forms 4684 . . . . .	<b>13</b>			
<b>14</b> Add the amounts on line 4 of all Forms 4684. . . . .	<b>14</b>			
<b>15</b> • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.	<b>15</b>			
<b>16</b> If line 14 is <b>less</b> than line 13, enter the difference . . . . .	<b>16</b>			
<b>17</b> Does the amount on line 12 include a loss from a disaster declared a federal disaster in tax years beginning after 2007 that occurred before 2010? <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 3 of the Worksheet for Line 17, in the instructions. If you are filing Schedule A (Form 1040), go to line 18. Otherwise, enter this amount on Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. <input type="checkbox"/> <b>No.</b> Enter -0- and go to line 18 . . . . .	<b>17</b>			
<b>18</b> Subtract line 17 from line 16 . . . . .	<b>18</b>			
<b>19</b> Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .	<b>19</b>			
<b>20</b> Subtract line 19 from line 18. If zero or less, enter -0- . . . . .	<b>20</b>			
<b>21</b> Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	<b>21</b>			

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 129970

Form **4684** (2010)

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

Identifying number

**SECTION B—Business and Income-Producing Property****Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)**22** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A

Property B

Property C

Property D

**Properties**

		A	B	C	D
<b>23</b> Cost or adjusted basis of each property . . . . .	<b>23</b>				
<b>24</b> Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . .	<b>24</b>				
<b>Note:</b> If line 23 is <b>more</b> than line 24, skip line 25.					
<b>25</b> Gain from casualty or theft. If line 24 is <b>more</b> than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	<b>25</b>				
<b>26</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>26</b>				
<b>27</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>27</b>				
<b>28</b> Subtract line 27 from line 26 . . . . .	<b>28</b>				
<b>29</b> Enter the <b>smaller</b> of line 23 or line 28 . . . . .	<b>29</b>				
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.					
<b>30</b> Subtract line 24 from line 29. If zero or less, enter -0-	<b>30</b>				
<b>31</b> Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions) . . . . .	<b>31</b>				

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

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

**Casualty or Theft of Property Held One Year or Less**

<b>32</b>	( ) ( ) ( ) ( )		
<b>33</b> Totals. Add the amounts on line 32 . . . . .	<b>33</b> ( ) ( ) ( ) ( )		
<b>34</b> Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>34</b>		
<b>35</b> Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>35</b>		

**Casualty or Theft of Property Held More Than One Year**

<b>36</b> Casualty or theft gains from Form 4797, line 32 . . . . .	<b>36</b>		
<b>37</b>	( ) ( ) ( ) ( )		
<b>38</b> Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . . . .	<b>38</b> ( ) ( ) ( ) ( )		
<b>39</b> Total gains. Add lines 36 and 37, column (c) . . . . .	<b>39</b>		
<b>40</b> Add amounts on line 38, columns (b)(i) and (b)(ii) . . . . .	<b>40</b>		
<b>41</b> If the loss on line 40 is <b>more</b> than the gain on line 39:			
<b>a</b> Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>41a</b>		
<b>b</b> Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 . . . . .	<b>41b</b>		
<b>42</b> If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .	<b>42</b>		
<b>Note:</b> Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.			

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts**  
**Under Sections 179 and 280F(b)(2))**▶ **Attach to your tax return.**▶ **See separate instructions.**

OMB No. 1545-0184

**2010**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

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

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

<b>2</b>	<b>(a) Description of property</b>	<b>(b) Date acquired (mo., day, yr.)</b>	<b>(c) Date sold (mo., day, yr.)</b>	<b>(d) Gross sales price</b>	<b>(e) Depreciation allowed or allowable since acquisition</b>	<b>(f) Cost or other basis, plus improvements and expense of sale</b>	<b>(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)</b>
<b>3</b>	Gain, if any, from Form 4684, line 42 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b>
<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>
<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>

**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):

<b>11</b>	Loss, if any, from line 7 . . . . .						<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>12</b>
<b>13</b>	Gain, if any, from line 31 . . . . .						<b>13</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 34 and 41a . . . . .						<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .						<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . .						<b>17</b>
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .						<b>18a</b>
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., 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</b>	<b>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>	
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
<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>	
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
<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</b>	<b>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>	
<b>29</b>	<b>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>	
<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>	
<b>32</b>	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	<b>32</b>	

**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>	

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))  
(Income not subject to self-employment tax)  
▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions on page 3.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **37**

Name(s) shown on tax return

Your social security number

number of form 4835s attached

Employer ID number (EIN), if any

**A** Did you actively participate in the operation of this farm during 2010 (see instructions)? ☐ Yes ☐ No

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

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>		
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>2a</b>		
<b>2b</b>	Taxable amount	<b>2b</b>		
<b>3a</b>	Agricultural program payments (see instructions)	<b>3a</b>		
<b>3b</b>	Taxable amount	<b>3b</b>		
<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>4c</b>		
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b>	Amount received in 2010 . . . . .	<b>5a</b>		
<b>5b</b>	Taxable amount	<b>5b</b>		
<b>c</b>	If election to defer to 2011 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2009	<b>5d</b>		
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>		
<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>		

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b>	<b>8</b>		
<b>9</b>	Chemicals . . . . .	<b>9</b>		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>		
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>		
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>		
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>		
<b>14</b>	Feed . . . . .	<b>14</b>		
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>		
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>		
<b>18</b>	Insurance (other than health) . . . . .	<b>18</b>		
<b>19</b>	Interest:			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>19a</b>		
<b>b</b>	Other . . . . .	<b>19b</b>		
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>		
<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>		
<b>22</b>	Rent or lease:			
<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>		
<b>b</b>	Other (land, animals, etc.)	<b>22b</b>		
<b>23</b>	Repairs and maintenance	<b>23</b>		
<b>24</b>	Seeds and plants . . . . .	<b>24</b>		
<b>25</b>	Storage and warehousing	<b>25</b>		
<b>26</b>	Supplies . . . . .	<b>26</b>		
<b>27</b>	Taxes . . . . .	<b>27</b>		
<b>28</b>	Utilities . . . . .	<b>28</b>		
<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>30</b>	Other expenses (specify):			
<b>a</b>	other expenses	<b>30a</b>		
<b>b</b>		<b>30b</b>		
<b>c</b>		<b>30c</b>		
<b>d</b>		<b>30d</b>		
<b>e</b>		<b>30e</b>		
<b>f</b>		<b>30f</b>		
<b>g</b>		<b>30g</b>		
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>		
<b>32</b>	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .	<b>32</b>		
<b>33</b>	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . . <b>investment risk</b> <input type="checkbox"/>	<b>33a</b>	<input type="checkbox"/> All investment is at risk.	
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40 . . . . . <b>nondeductible loss/suspended loss carryover</b> <input type="checkbox"/>	<b>33b</b>	<input type="checkbox"/> Some investment is not at risk.	
		<b>33c</b>		

**Investment Interest Expense Deduction**▶ **Attach to your tax return.**

OMB No. 1545-0191

**2010**  
Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2010 (see instructions)	<b>1</b>		
<b>2</b>	Disallowed investment interest expense from 2009 Form 4952, line 7	<b>2</b>		
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>		

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>		
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>		
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>		
<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>		
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>		
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>		
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>		
<b>5</b>	Investment expenses (see instructions)	<b>5</b>		
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>		

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>		
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	<b>8</b>		

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

**General Instructions****Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2010 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

**Who Must File**

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

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

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2009.

**Allocation of Interest Expense**

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

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

**Specific Instructions****Part I—Total Investment Interest Expense****Line 1**

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

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

Investment interest expense does not include any of the following:

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

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

**Part II—Net Investment Income****Line 4a**

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

**Tax on Lump-Sum Distributions**  
(From Qualified Plans of Participants Born Before January 2, 1936)

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

OMB No. 1545-0193

**2010**  
Attachment  
Sequence No. **28**

Name of recipient of distribution

Identifying number

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

	Yes	No
<b>1</b> Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Were you <b>(a)</b> a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, and <b>(c)</b> a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5a</b> Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2010 distribution from your own plan . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<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 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

**OPTION METHOD** ☒

<b>6</b> Capital gain part from Form 1099-R, box 3 . . . . .	<b>6</b>	<input checked="" type="checkbox"/>	
<b>7</b> Multiply line 6 by 20% (.20) . . . . . ►	<b>7</b>		
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies. . . . .			

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

<b>8</b> Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a . . . . .	<b>8</b>	<input checked="" type="checkbox"/>	
<b>9</b> Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	<b>9</b>	<input checked="" type="checkbox"/>	
<b>10</b> Total taxable amount. Subtract line 9 from line 8 . . . . .	<b>10</b>	<input checked="" type="checkbox"/>	
<b>11</b> Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	<b>11</b>	<input checked="" type="checkbox"/>	
<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>	<input checked="" type="checkbox"/>	
<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>	<input checked="" type="checkbox"/>	
<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>	<input checked="" type="checkbox"/>	
<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>	<input checked="" type="checkbox"/>	
<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>	<input checked="" type="checkbox"/>	
<b>28</b> Multiply line 27 by ten (10) . . . . . <b>MULTIPLE RECIPIENTS CODE</b> <input checked="" type="checkbox"/>	<b>28</b>		
<b>29</b> Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ►	<b>29</b>	<input checked="" type="checkbox"/>	
<b>30</b> <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ►	<b>30</b>	<input checked="" type="checkbox"/>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2010)

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

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **29**

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

Your social security number

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

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

Apt. no.

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

If this is an amended  
return, check here ▶ ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 58, or Form 1040NR, line 56, without filing Form 5329. See the instructions for Form 1040, line 58, or for Form 1040NR, line 56.

**Part I Additional Tax on Early Distributions**

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

1	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: . . . . .	2		
3	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	3		
4	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	4		
<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).

5	Distributions included in income from Coverdell ESAs and QTPs . . . . .	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	6		
7	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	7		
8	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	8		

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2010 than is allowable or you had an amount on line 17 of your 2009 Form 5329.

9	Enter your excess contributions from line 16 of your 2009 Form 5329 (see instructions). If zero, go to line 15 . . . . .	9		
10	If your traditional IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2010 traditional IRA distributions included in income (see instructions) . . . . .	11		
12	2010 distributions of prior year excess contributions (see instructions) . . . . .	12		
13	Add lines 10, 11, and 12 . . . . .	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	14		
15	Excess contributions for 2010 (see instructions) . . . . .	15		
16	Total excess contributions. Add lines 14 and 15 . . . . .	16		
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, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	17		

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2010 than is allowable or you had an amount on line 25 of your 2009 Form 5329.

18	Enter your excess contributions from line 24 of your 2009 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2010 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	19		
20	2010 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 2010 (see instructions) . . . . .	23		
24	Total excess contributions. Add lines 22 and 23 . . . . .	24		
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, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56 . . . . .	25		

**Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2010 were more than is allowable or you had an amount on line 33 of your 2009 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2009 Form 5329 (see instructions). If zero, go to line 31	<b>26</b>		
<b>27</b>	If the contributions to your Coverdell ESAs for 2010 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>		
<b>28</b>	2010 distributions from your Coverdell ESAs (see instructions)	<b>28</b>		
<b>29</b>	Add lines 27 and 28	<b>29</b>		
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>		
<b>31</b>	Excess contributions for 2010 (see instructions)	<b>31</b>		
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>		
<b>33</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>33</b>		

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2010 than is allowable or you had an amount on line 41 of your 2009 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2009 Form 5329 (see instructions). If zero, go to line 39	<b>34</b>		
<b>35</b>	If the contributions to your Archer MSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>		
<b>36</b>	2010 distributions from your Archer MSAs from Form 8853, line 8	<b>36</b>		
<b>37</b>	Add lines 35 and 36	<b>37</b>		
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>		
<b>39</b>	Excess contributions for 2010 (see instructions)	<b>39</b>		
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>		
<b>41</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>41</b>		

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2010 than is allowable or you had an amount on line 49 of your 2009 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2009 Form 5329. If zero, go to line 47	<b>42</b>		
<b>43</b>	If the contributions to your HSAs for 2010 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>		
<b>44</b>	2010 distributions from your HSAs from Form 8889, line 16	<b>44</b>		
<b>45</b>	Add lines 43 and 44	<b>45</b>		
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>		
<b>47</b>	Excess contributions for 2010 (see instructions)	<b>47</b>		
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>		
<b>49</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2010 (including 2010 contributions made in 2011). Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>49</b>		

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

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

<b>50</b>	Minimum required distribution for 2010 (see instructions)	<b>50</b>		
<b>51</b>	Amount actually distributed to you in 2010	<b>51</b>		
<b>52</b>	Subtract line 51 from line 50. If zero or less, enter -0-	<b>52</b>		
<b>53</b>	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 58, or Form 1040NR, line 56	<b>53</b>		

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

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

▶ Your signature

▶ Date

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

## First-Time Homebuyer Credit and Repayment of the Credit

► **Attach to your 2009 or 2010 Form 1040, Form 1040NR, or Form 1040X.**  
► **See separate instructions.**

OMB No. 1545-0074

Attachment  
Sequence No. **58**

**Note.** Skip this page and complete page 2 if you are only filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.

Name(s) shown on return

Your social security number

### Part I General Information

**A** Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

**B** Date purchased (MM/DD/YYYY) (see instructions) . . . . . ►  

**Note.** If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

**C** If the date purchased is after April 30, 2010, and before October 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?

☐ **Yes.** Go to line E. See instructions for documentation to be attached.

☐ **No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

**D** If you meet the following conditions, check here . . . . . ► ☐

I (or my spouse if married) was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, as a member of the uniformed services or Foreign Service, or an employee of the intelligence community. If I purchased the home after April 30, 2011, and before July 1, 2011, I entered into a binding contract before May 1, 2011, to purchase the home before July 1, 2011. See instructions.

**E** Did you purchase the home from a related person or a person related to your spouse (see instructions)?

☐ **No.** Go to line F.

☐ **Yes.** You cannot claim the credit. Do not file Form 5405.

**F** If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) . . . . . ►  

### Part II Credit

<b>1</b> Enter the purchase price of the new home (see instructions) . . . . .	<b>1</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<b>2</b> Multiply line 1 by 10% (.10) and enter the result here . . . . .	<b>2</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<b>3</b> If you qualify for the credit as (check the applicable box): <input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. <input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	<b>3</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<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>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<b>5</b> Enter your modified adjusted gross income (see instructions) . . . . .	<b>5</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<b>6</b> Enter \$125,000 (\$225,000 if married filing jointly) . . . . .	<b>6</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<b>7</b> Is line 5 more than line 6? <b>No.</b> Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. <b>Yes.</b> Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8 . . . . .	<b>7</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<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>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<b>9</b> Multiply line 4 by line 8 . . . . .	<b>9</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>
<b>10</b> Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 or 2010 Form 1040, line 67, or the appropriate line in the "Payments" section of Form 1040X . . . . .	<b>10</b>	<span style="border: 1px solid black; padding: 0 20px;"> </span>	<span style="border: 1px solid black; padding: 0 20px;"> </span>




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

**Note.** Skip this page if you are not filing this form to (1) report a disposition or change in use of your main home for which you claimed the credit in 2008 or 2009, or (2) pay an installment of the credit you claimed for a home purchased in 2008.






Name(s) shown on return

Your social security number

**Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed**

- 11** Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD/YYYY) (see instructions) . . . . . ▶ 
- 12** If you meet the following conditions, check here . . . . . ▶ ☐  
 I (or my spouse if married) am, or was, a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.
- 13** Check the box below that applies to you. See the instructions for the definition of "related person."
- a** ☐ I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured using the worksheet in the instructions). Go to Part IV below.
- b** ☐ I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured using the worksheet in the instructions). No repayment of the credit is required. Stop here.
- c** ☐ I sold the home to a related person. Go to Part IV below.
- d** ☐ I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.
- e** ☐ I transferred the home to my spouse (or ex-spouse as part of my divorce settlement). The full name of my ex-spouse is ▶  
 \_\_\_\_\_  
 The responsibility for repayment of the credit is transferred to your spouse or ex-spouse. Stop here.
- f** ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I acquired or plan to acquire a new home within 2 years of the event (see instructions).
- g** ☐ My home was destroyed, condemned, or disposed of under threat of condemnation and I do not plan to acquire a new home within 2 years of the event (see instructions).
- h** ☐ The taxpayer who claimed the credit died in 2010. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2010 with the deceased taxpayer, see instructions. Otherwise, stop here.

**Part IV Repayment of Credit Claimed for 2008 or 2009**

- |  |           |   |  |
|--|-----------|---|--|
| <b>14</b> Enter the amount of the credit you claimed on Form 5405 for 2008 or 2009. See instructions if you filed a joint return for the year you claimed the credit or sold your home under threat of condemnation. If you checked box 13a above, go to line 15. Otherwise, skip line 15 and go to line 16 . . . . .  | <b>14</b> |  |  |
| <b>15</b> Enter the gain on the sale of your main home (as figured using the worksheet in the instructions) .  | <b>15</b> |  |  |
| <b>16</b> Check the box below that applies to you. (Check only one box.)   |           |   |  |
| <b>a</b>  I am reporting a disposition or change in use of my main home. If you checked box 13a above, enter the smaller of line 14 or line 15. If you checked box 13g for an event that occurred before 2009, see instructions. Otherwise, enter the amount from line 14.  |           |   |  |
| <b>b</b>  I am paying an installment of the credit I claimed for a home purchased in 2008. Divide line 14 by 15.0 (but see instructions if you checked box 13g for an event that occurred after 2008). This is the minimum amount you must repay with your 2010 return. Enter this amount (or a larger amount if you choose) here. (see instructions) . . . . . | <b>16</b> |  |  |

**Next:** Include the amount from line 16 on your 2010 Form 1040, line 59, or Form 1040NR, line 58. Check the "Form 5405" box on that line.

## Residential Energy Credits

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

OMB No. 1545-0074

**2010**  
 Attachment  
 Sequence No. **158**

Name(s) shown on return

Your social security number

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

<b>1</b>	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) <b>Multiple home ind</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>	<b>1</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<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>	<input checked="" type="checkbox"/>
<b>b</b>	Exterior windows (including certain storm windows) and skylights	<b>2b</b>	<input checked="" type="checkbox"/>
<b>c</b>	Exterior doors (including certain storm doors)	<b>2c</b>	<input checked="" type="checkbox"/>
<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>	<input checked="" type="checkbox"/>
<b>3</b>	Residential energy property costs (see instructions).		
<b>a</b>	Energy-efficient building property	<b>3a</b>	<input checked="" type="checkbox"/>
<b>b</b>	Qualified natural gas, propane, or oil furnace or hot water boiler	<b>3b</b>	<input checked="" type="checkbox"/>
<b>c</b>	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	<b>3c</b>	<input checked="" type="checkbox"/>
<b>4</b>	Add lines 2a through 3c	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b>	Multiply line 4 by 30% (.30)	<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b>	Maximum credit amount. (If you jointly occupied the home, see instructions)	<b>6</b>	\$1,500
<b>7</b>	Enter the amount, if any, from your 2009 Form 5695, line 11. Otherwise enter -0-	<b>7</b>	<input checked="" type="checkbox"/>
<b>8</b>	Subtract line 7 from line 6	<b>8</b>	<input checked="" type="checkbox"/>
<b>9</b>	Enter the smaller of line 5 or line 8	<b>9</b>	<input checked="" type="checkbox"/>
<b>10</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	<b>10</b>	
<b>11</b>	<b>Nonbusiness energy property credit.</b> Enter the smaller of line 9 or line 10. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	<b>11</b>	<input checked="" type="checkbox"/>

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

Cat. No. 13540P

Form **5695** (2010)

**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)**Note.** Skip lines 12 through 21 if you only have a **credit carryforward from 2009**.

<b>12</b>	Qualified solar electric property costs . . . . .	<b>12</b>		
<b>13</b>	Qualified solar water heating property costs . . . . .	<b>13</b>		
<b>14</b>	Qualified small wind energy property costs . . . . .	<b>14</b>		
<b>15</b>	Qualified geothermal heat pump property costs . . . . .	<b>15</b>		
<b>16</b>	Add lines 12 through 15 . . . . .	<b>16</b>		
<b>17</b>	Multiply line 16 by 30% (.30) . . . . .	<b>17</b>		
<b>18</b>	Qualified fuel cell property costs . . . . .	<b>18</b>		
<b>19</b>	Multiply line 18 by 30% (.30) . . . . .	<b>19</b>		
<b>20</b>	Kilowatt capacity of property on line 18 above $\times$ \$1,000	<b>20</b>		
<b>21</b>	Enter the smaller of line 19 or line 20 . . . . .	<b>21</b>		
<b>22</b>	Credit carryforward from 2009. Enter the amount, if any, from your 2009 Form 5695, line 28 . . . . .	<b>22</b>		
<b>23</b>	Add lines 17, 21, and 22 . . . . .	<b>23</b>		
<b>24</b>	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>24</b>		
<b>25</b>	<b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 22. <b>1040NR filers:</b> Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8859, line 3; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	<b>25</b>		
<b>26</b>	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27 . . . . .	<b>26</b>		
<b>27</b>	<b>Residential energy efficient property credit.</b> Enter the smaller of line 23 or line 26. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49 . . . . .	<b>27</b>		
<b>28</b>	Credit carryforward to 2011. If line 27 is less than line 23, subtract line 27 from line 23 . . . . .	<b>28</b>		

**CY Res Energy Cr**  
Form **5695** (2010)

Form **5884**Department of the Treasury  
Internal Revenue Service**Work Opportunity Credit**► **Attach to your tax return.**

OMB No. 1545-0219

**2010**Attachment  
Sequence No. **77**

Name(s) shown on return

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>	
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)	<b>1b</b>	
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (.50)	<b>1c</b>	
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	
<b>3</b>	Work opportunity 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>	Work opportunity 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>	Work opportunity credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit . . . . .	<b>8</b>	
<b>9</b>	Carryback of the work opportunity credit from 2011 (see instructions) . . . . .	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . . . <b>Nondeductible Credit</b> <span style="color: red;">■</span> . . . . .	<b>10</b>	
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Cooperatives, estates, and trusts, subtract line 11 from line 10. Report this amount on Form 3800, line 29b . . . . .	<b>12</b>	

**General Instructions**

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

**What's New**

- The work opportunity credit is scheduled to expire for employees who begin work after August 31, 2011.
- The targeted groups for certain unemployed veterans and disconnected youth are scheduled to expire for employees who begin work after 2010.
- The period for hiring a Hurricane Katrina employee is extended from a 4- to 5-year period beginning August 28, 2005.
- Qualified wages do not include first-year wages paid to or incurred for a qualified employee if you claim a social security

tax exemption for wages paid to the employee after March 18, 2010, and before January 1, 2011, on your Employer's Tax Return (Form 941, etc.).

**Purpose of Form**

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

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

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 13570D

Form **5884** (2010)

Form **5884-B**  
(December 2010)Department of the Treasury  
Internal Revenue Service**New Hire Retention Credit**► **Attach to your tax return.**► **Use Part II to list additional retained workers.**

OMB No. 1545-XXXX

Attachment  
Sequence No. **77B**

Name(s) shown on return

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

**Part I New Hire Retention Credit for Retained Workers**

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
<b>1</b> Enter the retained worker's social security number . . . . .	<b>1</b>			
<b>2</b> Enter the first date of employment from the retained worker's Form W-11 or similar statement . . . . .	<b>2</b>	/ <input type="text"/> / 2010	/ <input type="text"/> / 2010	/ <input type="text"/> / 2010
<b>3</b> Enter the retained worker's wages for the first 26 consecutive weeks of employment . . . . .	<b>3</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>4</b> Multiply line 3 by 80% (.80) . . . . .	<b>4</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>5</b> Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	<b>5</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>6</b> Add lines 3 and 5 . . . . .	<b>6</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>7</b> Multiply line 6 by 6.2% (.062) . . . . .	<b>7</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>8</b> Maximum credit allowable . . . . .	<b>8</b>	1,000 00	1,000 00	1,000 00
<b>9</b> Enter the <b>smaller</b> of line 7 or line 8 . . . . .	<b>9</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>10</b> Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II . . . . .	<b>10</b>			<input type="text"/>
<b>11</b> Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) . . . . .	<b>11</b>	<input type="text"/>		
<b>12</b> New hire retention credit from partnerships and S corporations (see instructions) . . . . .	<b>12</b>		<input type="text"/>	
<b>13</b> <b>Current year credit.</b> Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800) . . . . .	<b>13</b>		<input type="text"/>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

## At-Risk Limitations

OMB No. 1545-0712

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

Attachment  
Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (see page 2 of the instructions)

### Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.

See page 2 of the instructions.

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a	Schedule D	2a		
b	Form 4797	2b		
c	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(	)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5		

### Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. <b>Do not</b> enter less than zero	6		
7	Increases for the tax year (see page 3 of the instructions)	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
10a	Subtract line 9 from line 8	10a		
b	If line 10a is <b>more</b> than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules	10b		

### Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for the prior year, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. <b>Do not</b> enter less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):			
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. <b>Do not</b> enter less than zero.			
b	<input type="checkbox"/> From your prior year Form 6198, line 19b. <b>Do not</b> enter the amount from line 10b of your prior year form.	15		
16	Increases since (check box that applies):			
a	<input type="checkbox"/> Effective date	16		
b	<input type="checkbox"/> The end of your prior year	17		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	<input type="checkbox"/> Effective date	18		
b	<input type="checkbox"/> The end of your prior year			
19a	Subtract line 18 from line 17	19a		
b	If line 19a is <b>more</b> than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see <b>Pub. 925</b> for information on the recapture rules	19b		

### Part IV Deductible Loss

20	<b>Amount at risk.</b> Enter the <b>larger</b> of line 10b or line 19b	20		
21	<b>Deductible loss.</b> Enter the <b>smaller</b> of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	(	)

**Note:** If the loss is from a passive activity, see the Instructions for **Form 8582**, *Passive Activity Loss Limitations*, or the Instructions for **Form 8810**, *Corporate Passive Activity Loss and Credit Limitations*, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

**Alternative Minimum Tax—Individuals**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **32**

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

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount.)	1		
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		
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5		
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	(	)
7	Tax refund from Form 1040, line 10 or line 21	7	(	)
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Alternative tax net operating loss deduction	11	(	)
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987.	25	(	)
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)	28		

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)	annualized return	
	<b>IF your filing status is . . .</b>	<b>AND line 28 is not over . . .</b>	<b>THEN enter on line 29 . . .</b>
	Single or head of household . . . . . \$112,500 . . . . .	\$47,450	} KID
	Married filing jointly or qualifying widow(er) . . . . . 150,000 . . . . .	72,450	
	Married filing separately . . . . . 75,000 . . . . .	36,225	
	If line 28 is <b>over</b> the amount shown above for your filing status, see page 8 of the instructions.		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	
31	<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 54 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	31	
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	34	
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	

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

Cat. No. 13600G

Form **6251** (2010)

**Part III Tax Computation Using Maximum Capital Gains Rates**

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions . . . . .				<b>36</b>		
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>37</b>					
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>38</b>					
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter . . . . .	<b>39</b>					
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	<b>40</b>					
<b>41</b>	Subtract line 40 from line 36 . . . . .	<b>41</b>					
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . ▶	<b>42</b>					
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$68,000 if married filing jointly or qualifying widow(er),</li> <li>• \$34,000 if single or married filing separately, or</li> <li>• \$45,550 if head of household.</li> </ul>	<b>43</b>					
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>					
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>					
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>					
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>					
<b>48</b>	Subtract line 47 from line 46 . . . . .	<b>48</b>					
<b>49</b>	Multiply line 48 by 15% (.15) . . . . . ▶	<b>49</b>					
<b>If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.</b>							
<b>50</b>	Subtract line 46 from line 40 . . . . .	<b>50</b>					
<b>51</b>	Multiply line 50 by 25% (.25) . . . . . ▶	<b>51</b>					
<b>52</b>	Add lines 42, 49, and 51 . . . . .	<b>52</b>					
<b>53</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .	<b>53</b>					
<b>54</b>	Enter the <b>smaller</b> of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions . . . . .	<b>54</b>					

Form **6251** (2010)

# Installment Sale Income

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

OMB No. 1545-0228

**2010**  
Attachment  
Sequence No. **79**

Name(s) shown on return

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.

<b>5</b>	Selling price including mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated	<b>5</b>	
<b>6</b>	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	<b>6</b>	
<b>7</b>	Subtract line 6 from line 5.	<b>7</b>	
<b>8</b>	Cost or other basis of property sold	<b>8</b>	
<b>9</b>	Depreciation allowed or allowable	<b>9</b>	
<b>10</b>	Adjusted basis. Subtract line 9 from line 8	<b>10</b>	
<b>11</b>	Commissions and other expenses of sale	<b>11</b>	
<b>12</b>	Income recapture from Form 4797, Part III (see instructions)	<b>12</b>	
<b>13</b>	Add lines 10, 11, and 12	<b>13</b>	
<b>14</b>	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	<b>14</b>	
<b>15</b>	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	<b>15</b>	
<b>16</b>	<b>Gross profit.</b> Subtract line 15 from line 14	<b>16</b>	
<b>17</b>	Subtract line 13 from line 6. If zero or less, enter -0-	<b>17</b>	
<b>18</b>	<b>Contract price.</b> Add line 7 and line 17	<b>18</b>	

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

<b>19</b>	Gross profit percentage (expressed as a decimal amount). Divide line 16 by line 18. For years after the year of sale, see instructions	<b>19</b>	
<b>20</b>	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	<b>20</b>	
<b>21</b>	Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated	<b>21</b>	
<b>22</b>	Add lines 20 and 21	<b>22</b>	
<b>23</b>	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated	<b>23</b>	
<b>24</b>	<b>Installment sale income.</b> Multiply line 22 by line 19	<b>24</b>	
<b>25</b>	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	<b>25</b>	
<b>26</b>	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	<b>26</b>	

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

**27** Name, address, and taxpayer identifying number of related party

**28** Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . ☐ Yes ☐ No

**29** If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

**a** ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ►

**b** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

**c** ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

**d** ☐ The second disposition occurred after the death of the original seller or buyer.

**e** ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

<b>30</b>	Selling price of property sold by related party (see instructions)	<b>30</b>	
<b>31</b>	Enter contract price from line 18 for year of first sale	<b>31</b>	
<b>32</b>	Enter the <b>smaller</b> of line 30 or line 31	<b>32</b>	
<b>33</b>	Total payments received by the end of your 2010 tax year (see instructions)	<b>33</b>	
<b>34</b>	Subtract line 33 from line 32. If zero or less, enter -0-	<b>34</b>	
<b>35</b>	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	<b>35</b>	
<b>36</b>	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	<b>36</b>	
<b>37</b>	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	<b>37</b>	

# Gains and Losses From Section 1256 Contracts and Straddles

► Attach to your tax return.

OMB No. 1545-0644

**2010**

Attachment  
Sequence No. **82**

Name(s) shown on tax return

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
<b>1</b>		
<b>2</b> Add the amounts on line 1 in columns (b) and (c) . . . . .	<b>2</b> ( )	
<b>3</b> Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .	<b>3</b>	
<b>4</b> Form 1099-B adjustments. See instructions and attach schedule . . . . .	<b>4</b>	
<b>5</b> Combine lines 3 and 4 . . . . .	<b>5</b>	
<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.		
<b>6</b> 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 . . . . .	<b>6</b>	
<b>7</b> Combine lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b> <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) . . . . .	<b>8</b>	
<b>9</b> <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) . . . . .	<b>9</b>	

## 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-
<b>10</b>							
<b>11a</b> Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . . . . .						<b>11a</b> ( )	
<b>b</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) . . . . .						<b>11b</b> ( )	

### 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-
<b>12</b>					
<b>13a</b> Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) . . . . .					<b>13a</b>
<b>b</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) . . . . .					<b>13b</b>

## 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-
<b>14</b>				

## 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

Identifying number

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

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

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

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

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

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

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

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

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_

**e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

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

**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .

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

Yes	No

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 62299J

Form **8283** (Rev. 12-2006)

Name(s) shown on your income tax return

Identifying number

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

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

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

☐ Art\* (contribution of \$20,000 or more)

☐ Qualified Conservation Contribution

☐ Equipment

☐ Art\* (contribution of less than \$20,000)

☐ Other Real Estate

☐ Securities

☐ Collectibles\*\*

☐ Intellectual Property

☐ Other

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

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

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

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

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
<b>A</b>						
<b>B</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<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

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

OMB No. 1545-0074

**2010**

Attachment  
 Sequence No. **138**

Name(s) shown on your tax return

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>		
<b>4</b>	Enter any 2007 credit carryforward from line 18 of your 2009 Form 8396 . . . . .	<b>4</b>		
<b>5</b>	Enter any 2008 credit carryforward from line 16 of your 2009 Form 8396 . . . . .	<b>5</b>		
<b>6</b>	Enter any 2009 credit carryforward from line 19 of your 2009 Form 8396 . . . . .	<b>6</b>		
<b>7</b>	Add lines 3 through 6 . . . . .	<b>7</b>		
<b>8</b>	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions) . . . . .	<b>8</b>		
<b>9</b>	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 8. Also include this amount in the total on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8396" in the space next to that box . . . . .	<b>9</b>		

**Part II Mortgage Interest Credit Carryforward to 2011.** (Complete **only** if line 9 is less than line 7.)

<b>10</b>	Add lines 3 and 4 . . . . .	<b>10</b>		
<b>11</b>	Enter the amount from line 7. . . . .	<b>11</b>		
<b>12</b>	Enter the <b>larger</b> of line 9 or line 10. . . . .	<b>12</b>		
<b>13</b>	Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b>	<b>2009 credit carryforward to 2011.</b> Enter the <b>smaller</b> of line 6 or line 13 . . . . .	<b>14</b>		
<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>		
<b>16</b>	<b>2008 credit carryforward to 2011.</b> Enter the <b>smaller</b> of line 5 or line 15 . . . . .	<b>16</b>		
<b>17</b>	<b>2010 credit carryforward to 2011.</b> Subtract line 9 from line 3. If zero or less, enter -0- . . . . .	<b>17</b>		

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

Cat. No. 62502X

Form **8396** (2010)

**Passive Activity Loss Limitations**▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

**Part I 2010 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

- 1a** Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .
- b** Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .
- c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .
- d** Combine lines 1a, 1b, and 1c . . . . .

<b>1a</b>			
<b>1b</b>	(		)
<b>1c</b>	(		)
<b>1d</b>			

**Commercial Revitalization Deductions From Rental Real Estate Activities**

- 2a** Commercial revitalization deductions from Worksheet 2, column (a) . . . . .
- b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .
- c** Add lines 2a and 2b . . . . .

<b>2a</b>	(		)
<b>2b</b>	(		)
<b>2c</b>	(		)

**All Other Passive Activities**

- 3a** Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .
- b** Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .
- c** Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .
- d** Combine lines 3a, 3b, and 3c . . . . .

<b>3a</b>			
<b>3b</b>	(		)
<b>3c</b>	(		)
<b>3d</b>			

- 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>			
----------	--	--	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 9 of the instructions for an example.

- 5** Enter the **smaller** of the loss on line 1d or the loss on line 4 . . . . .
- 6** Enter \$150,000. If married filing separately, see page 9 . . . . .
- 7** Enter modified adjusted gross income, but not less than zero (see page 9)
- Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.
- 8** Subtract line 7 from line 6 . . . . .
- 9** Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 9
- 10** Enter the **smaller** of line 5 or line 9 . . . . .
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

<b>5</b>			
<b>6</b>			
<b>7</b>			
<b>8</b>			
<b>9</b>			
<b>10</b>			

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 9 of the instructions.

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

<b>11</b>			
<b>12</b>			
<b>13</b>			
<b>14</b>			

**Part IV Total Losses Allowed**

- 15** Add the income, if any, on lines 1a and 3a and enter the total . . . . .
- 16** **Total losses allowed from all passive activities for 2010.** 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>15</b>			
<b>16</b>			

# Low-Income Housing Credit

► Attach to your tax return.

OMB No. 1545-0984

**2010**  
Attachment  
Sequence No. **36a**

Name(s) shown on return

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 checked="" 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>	<input checked="" type="checkbox"/>
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<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>	<input checked="" type="checkbox"/>
<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

Non Deductible Credit\*

<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>	<input checked="" type="checkbox"/>
<b>11</b>	Low-income housing credit for buildings placed in service after 2007 from partnerships, S corporations, estates, and trusts. . . . .	<b>11</b>	<input checked="" type="checkbox"/>
<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>	<input checked="" type="checkbox"/>
<b>13</b>	Low-income housing credit included on line 12 from passive activities (see instructions) . . . . .	<b>13</b>	<input checked="" type="checkbox"/>
<b>14</b>	Subtract line 13 from line 12 . . . . .	<b>14</b>	<input checked="" type="checkbox"/>
<b>15</b>	Low-income housing credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>15</b>	<input checked="" type="checkbox"/>
<b>16</b>	Carryforward of low-income housing credit to 2010 (see instructions) . . . . .	<b>16</b>	<input checked="" type="checkbox"/>
<b>17</b>	Carryback of low-income housing credit from 2011 (see instructions) . . . . .	<b>17</b>	
<b>18</b>	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d . . . . .	<b>18</b>	<input checked="" type="checkbox"/>
<b>19</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b>	<b>Estates and trusts.</b> Subtract line 19 from line 18. Report this amount on Form 3800, line 29d . . . . .	<b>20</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2010)

## Nondeductible IRAs

▶ See separate instructions.

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

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **48**

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

Your social security number

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

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

Apt. no.

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

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

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

- You made nondeductible contributions to a traditional IRA for 2010.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2010 **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year. For this purpose, a distribution does not include a rollover, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2010 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2010, including those made for 2010 from January 1, 2011, through April 18, 2011 (see instructions)	1		
2	Enter your total basis in traditional IRAs (see instructions)	2		
3	Add lines 1 and 2	3		
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2010, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <p><b>No</b> → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> → Go to line 4.</p> </div>				
4	Enter those contributions included on line 1 that were made from January 1, 2011, through April 18, 2011	4		
5	Subtract line 4 from line 3	5		
6	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2010, plus any outstanding rollovers (see instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2010. <b>Do not</b> include rollovers, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts converted that you later recharacterized (see instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
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		
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		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2010 and earlier years</b>	14		
15	<b>Taxable amount.</b> Subtract line 12 from line 7. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15		

**Note:** You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see instructions).

### Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2010 (excluding any portion you recharacterized).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2010. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2010 or 2011 (see instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see instructions)	17		

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

Cat. No. 63966F

Form **8606** (2010)

**Part II 2010 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs (Continued)**

<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. . . . .	<b>18</b>		
<b>19</b>	<b>Amount subject to tax in 2010.</b> Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 in 2012. Generally, you must check this box if you check the box on line 24 (see instructions) . . . . . <input type="checkbox"/>			
	If you checked the box, enter the amount from line 18 on this line and include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b.			
	If you did not check the box, skip line 19 and go to line 20a.	<b>19</b>		
<b>20a</b>	<b>Amount subject to tax in 2011.</b> If you did not check the box on line 19, multiply the amount on line 18 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return . . . . .	<b>20a</b>		
<b>b</b>	<b>Amount subject to tax in 2012.</b> Subtract line 20a from line 18. Include this amount on the applicable line of your 2012 tax return . . . . .	<b>20b</b>		

**Part III 2010 Rollovers From Qualified Retirement Plans to Roth IRAs and In-plan Rollovers to Designated Roth Accounts**

Complete this part if you rolled over part or all of your qualified retirement plan to a Roth IRA (excluding recharacterizations), or rolled over an amount to a designated Roth account within the same plan, in 2010.

<b>21</b>	Enter the amount you rolled over from qualified retirement plans to Roth IRAs and any in-plan rollovers to designated Roth accounts, in 2010. <b>Do not</b> include amounts you later recharacterized to traditional IRAs in 2010 or 2011 (see instructions) . . . . .	<b>21</b>		
<b>22</b>	Enter your basis in the amount on line 21 . . . . .	<b>22</b>		
<b>23</b>	<b>Taxable amount.</b> Subtract line 22 from line 21. . . . .	<b>23</b>		
<b>24</b>	<b>Amount subject to tax in 2010.</b> Check the box if you elect to report the entire taxable amount in 2010 rather than reporting 1/2 of it in 2011 and 1/2 of it in 2012. Generally, you must check this box if you checked the box on line 19 (see instructions) . . . . . <input type="checkbox"/>			
	If you checked the box, enter the amount from line 23 on this line and include this amount on Form 1040, line 16b, Form 1040A, line 12b, or Form 1040NR, line 17b. . . . .	<b>24</b>		
	If you did not check the box, skip line 24 and go to line 25a.			
<b>25a</b>	<b>Amount subject to tax in 2011.</b> If you did not check the box on line 24, multiply the amount on line 23 by 50% (.50) and enter it here. Include this amount on the applicable line of your 2011 tax return . . . . .	<b>25a</b>		
<b>b</b>	<b>Amount subject to tax in 2012.</b> Subtract line 25a from line 23. Include this amount on the applicable line of your 2012 tax return . . . . .	<b>25b</b>		

**Part IV Distributions From Roth IRAs (and Certain Distributions from Designated Roth Accounts) (see instructions)**

Complete this part only if you took a distribution from a Roth IRA, and for certain distributions from a designated Roth account, in 2010. For this purpose, a distribution does not include a rollover, a one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see instructions).

<b>26</b>	Enter your total nonqualified distributions from a Roth IRA in 2010, including any qualified first-time homebuyer distributions, and certain qualified distributions (see instructions) . . . . .	<b>26</b>		
<b>27</b>	Qualified first-time homebuyer distributions (see instructions). Do not enter more than \$10,000 . . . . .	<b>27</b>		
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0- and stop here. . . . .	<b>28</b>		
<b>29</b>	Enter your basis in Roth IRA contributions (see instructions) . . . . .	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. If zero or less, enter -0- and stop here. If the amount is more than zero, you may be subject to an additional tax (see instructions) . . . . .	<b>30</b>		
<b>31</b>	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see instructions) . . . . .	<b>31</b>		
<b>32</b>	Subtract line 31 from line 30. If zero or less, enter -0- and do not complete the rest of Part IV . . . . .	<b>32</b>		
	<b>Note.</b> If you completed lines 20a and 20b, or 25a and 25b, go to line 33. Otherwise, enter the amount from line 32 on line 35 and go to line 36.			
<b>33</b>	Enter the smaller of line 32 or the total of lines 20a, 20b, 25a, and 25b . . . . .	<b>33</b>		
<b>34</b>	Subtract line 33 from line 32. If zero, enter -0- and skip line 35 and go to line 36 . . . . .	<b>34</b>		
<b>35</b>	Subtract the total of lines 17 and 22 from line 34. If zero or less, enter -0- . . . . .	<b>35</b>		
<b>36</b>	<b>Taxable amount.</b> Add lines 33 and 35. If more than zero, also include this amount on Form 1040, line 15b, Form 1040A, line 11b, or Form 1040NR, line 16b. For distributions from designated Roth accounts, see instructions . . . . .	<b>36</b>		

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

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

\_\_\_\_\_  
Your signature

\_\_\_\_\_  
Date

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

# Annual Statement for Low-Income Housing Credit

► **File with owner's federal income tax return.**  
► **See separate instructions.**

OMB No. 1545-0988

Attachment  
Sequence No. **36**

Name(s) shown on return

Identifying number

## Part I Compliance Information

- A** Building identification number (BIN) ► .....
- B** This Form 8609-A is for (check the box) ► a newly constructed or existing building ☐  
section 42(e) rehabilitation expenditures ☐
- C** Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? . . . . .  
If "No," see the instructions and stop here—do not go to Part II.
- D** Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? . . . . .  
If "No," see the instructions and stop here—do not go to Part II.
- E** Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? . . . . .  
If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.

Yes	No

## Part II Computation of Credit

- 1** Eligible basis of building . . . . .
- 2** Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions) . . . . .
- 3** Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)
- 4** Part-year adjustment for disposition or acquisition during the tax year . . . . .
- 5** Credit percentage . . . . .
- 6** Multiply line 3 or line 4 by the percentage on line 5 . . . . .
- 7** Additions to qualified basis, if any . . . . .
- 8** Part-year adjustment for disposition or acquisition during the tax year . . . . .
- 9** Credit percentage. Enter one-third of the percentage on line 5 . . . . .
- 10** Multiply line 7 or line 8 by the percentage on line 9 . . . . .
- 11** Section 42(f)(3)(B) modification . . . . .
- 12** Add lines 10 and 11 . . . . .
- 13** Credit for building before line 14 reduction. Subtract line 12 from line 6 . . . . .
- 14** Disallowed credit due to federal grants (see instructions) . . . . .
- 15** Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b . . . . .
- 16** Taxpayer's proportionate share of credit for the year (see instructions) . . . . .
- 17** Adjustments for deferred first-year credit (see instructions) . . . . .
- 18** Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)

<b>1</b>		
<b>2</b>	.	
<b>3</b>		
<b>4</b>		
<b>5</b>	.	
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>	.	
<b>10</b>		
<b>11</b>		
<b>12</b>		
<b>13</b>		
<b>14</b>		
<b>15</b>		
<b>16</b>		
<b>17</b>		
<b>18</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

# Tax for Certain Children Who Have Investment Income of More Than \$1,900

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **33**

Child's name shown on return

Child's social security number

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

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.

**B** Parent's social security number

**C** Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

## Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1		
2	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	2		
3	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	3		
4	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4		
5	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but <b>do</b> attach it to the child's return	5		

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

6	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6		
7	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above	7		
8	Add lines 5, 6, and 7 (see instructions)	8		
9	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	9		
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here	10		
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>	11		
12a	Add lines 5 and 7	12a		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b		
13	Multiply line 11 by line 12b	13		

## Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4	14		
15	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	15		
16	Add lines 13 and 15	16		
17	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	17		
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18		

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

Cat. No. 64113U

Form **8615** (2010)

Form **8801**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

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

▶ See separate instructions.

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

OMB No. 1545-1073

**2010**Attachment  
Sequence No. **74**

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>		
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	(	)
<b>4</b>	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$216,900 and you were married filing separately for 2009, see instructions . . . . .	<b>4</b>		
<b>5</b>	Enter: \$70,950 if married filing jointly or qualifying widow(er) for 2009; \$46,700 if single or head of household for 2009; or \$35,475 if married filing separately for 2009. Estates and trusts, enter \$22,500	<b>5</b>		
<b>6</b>	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2009; \$112,500 if single or head of household for 2009; or \$75,000 if married filing separately for 2009. Estates and trusts, enter \$75,000 . . . . .	<b>6</b>		
<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>		
<b>8</b>	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2009, see instructions	<b>9</b>		
<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>		
<b>11</b>	<ul style="list-style-type: none"> <li>• If for <b>2009</b> you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</li> <li>• If for <b>2009</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions.</li> </ul>		<b>Pt. III indicator</b>	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b>	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55 . . . . .	<b>14</b>		
<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>		

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

Cat. No. 10002S

Form **8801** (2010)

**Part II** Current Year Nonrefundable and Refundable Credits and Carryforward to 2011

<b>16</b>	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56 . . . . .	<b>16</b>		
<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>		
<b>19</b>	<b>2009 credit carryforward.</b> Enter the amount from your 2009 Form 8801, line 30 . . . . .	<b>19</b>		
<b>20</b>	Enter your 2009 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>		
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>		
<b>22</b>	Enter your 2010 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54 . . . . .	<b>23</b>		
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>		
<b>25</b>	<b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 49 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>		
<b>26</b>	<ul style="list-style-type: none"> <li>• <b>Estates and trusts:</b> Leave lines 26 and 27 blank and go to line 28.</li> <li>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)?</li> </ul> <p><input type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28.</p> <p> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .</p>	<b>26</b>		
<b>27</b>	Is line 26 more than line 25?			
	<p><input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28.</p> <p><input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit</b>. Enter the result here and on your 2010 Form 1040, line 71 (check box <b>c</b>), or Form 1040NR, line 66 (check box <b>c</b>) . . . . .</p>	<b>27</b>		
<b>28</b>	<b>Credit carryforward to 2011.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>28</b>		

Form **8801** (2010)

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2009 Qualified Dividends and Capital Gain Tax Worksheet, the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009, enter the amount from line 3 of the worksheet on page 2 of the instructions . . . . . **29**

**Caution.** If for **2009** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2009 Schedule D Tax Worksheet, or the amount from line 22 of the 2009 Schedule D (Form 1041), whichever applies\* . . . . . **30**

**If you figured your 2009 tax using the 2009 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.**

- 31** Enter the amount from line 19 of your 2009 Schedule D (Form 1040), or line 14b, column (2), of the 2009 Schedule D (Form 1041) . . . . . **31**

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet . . . . . **32**

- 33** Enter the **smaller** of line 29 or line 32 . . . . . **33**

- 34** Subtract line 33 from line 29 . . . . . **34**

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . . **35**

- 36** Enter:
- \$67,900 if married filing jointly or qualifying widow(er) for 2009,
  - \$33,950 if single or married filing separately for 2009,
  - \$45,500 if head of household for 2009, or
  - \$2,300 for an estate or trust.
- Form 1040NR filers, see instructions . . . . . **36**

- 37** Enter the amount from line 7 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2009 Schedule D Tax Worksheet, or the amount from line 23 of the 2009 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2009 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **37**

- 38** Subtract line 37 from line 36. If zero or less, enter -0- . . . . . **38**

- 39** Enter the **smaller** of line 29 or line 30 . . . . . **39**

- 40** Enter the **smaller** of line 38 or line 39 . . . . . **40**

- 41** Subtract line 40 from line 39 . . . . . **41**

- 42** Multiply line 41 by 15% (.15) . . . . . **42**

**If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.**

- 43** Subtract line 39 from line 33 . . . . . **43**

- 44** Multiply line 43 by 25% (.25) . . . . . **44**

- 45** Add lines 35, 42, and 44 . . . . . **45**

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions . . . . . **46**

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions . . . . . **47**

\* The 2009 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2009 Instructions for Form 1040. The 2009 Schedule D Tax Worksheet is on page D-10 of the 2009 Instructions for Schedule D (Form 1040) (page 8 of the 2009 Instructions for Schedule D (Form 1041)).

**Part IV** Tentative Refundable Credit

<b>48</b>	Enter the amount from line 21 . . . . .				<b>48</b>		
<b>49</b>	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0- . . . . .	<b>49</b>					
<b>50</b>	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0- . . . . .	<b>50</b>					
<b>51</b>	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0- . . . . .	<b>51</b>					
<b>52</b>	Add lines 49 through 51 . . . . .				<b>52</b>		
<b>53</b>	<b>Long-term unused minimum tax credit.</b> Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. <b>Do not</b> complete the rest of Part IV) . . . . .				<b>53</b>		
<b>54</b>	Multiply line 53 by 50% (.50) . . . . .				<b>54</b>		
<b>55</b>	Enter the amount from your 2009 Form 8801, line 59. . . . .				<b>55</b>		
<b>56</b>	Enter the <b>larger</b> of line 54 or line 55 . . . . .				<b>56</b>		
<b>57</b>	Enter the <b>smaller</b> of line 53 or line 56. Enter the result here and on line 26 . . . . .				<b>57</b>		

Form **8801** (2010)

**Additional Child Tax Credit**1040  
1040A  
1040NR

8812

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **47**Department of the Treasury  
Internal Revenue Service (99)

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

Name(s) shown on return

Your social security number

**Part I All Filers**

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 . . . . .
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . . . .
- 4a** Earned income (see instructions on back) . . . . . **4a**
- b** Nontaxable combat pay (see instructions on back) . . . . . **4b**
- 5** Is the amount on line 4a more than \$3,000?  
☐ **No.** Leave line 5 blank and enter -0- on line 6.  
☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . **6**  
**Next.** Do you have three or more qualifying children?  
☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.  
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part II Certain Filers Who Have Three or More Qualifying Children**

- 7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . . **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.  
**1040A filers:** Enter -0-.  
**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 59.
- 9** Add lines 7 and 8 . . . . . **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.  
**1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).  
**1040NR filers:** Enter the amount from Form 1040NR, line 64.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**  
**Next,** enter the **smaller** of line 3 or line 12 on line 13.

**Part III Additional Child Tax Credit**

- 13 This is your additional child tax credit** . . . . . **13**

1040  
1040A  
1040NREnter this amount on  
Form 1040, line 65,  
Form 1040A, line 42, or  
Form 1040NR, line 62.

**Parents' Election To Report  
 Child's Interest and Dividends**  
 ▶ See instructions.  
 ▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2010**  
 Attachment  
 Sequence No. **40**

Name(s) shown on your return

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 ☐ if additional form, net income ☐ if additional form, tax ☐

**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>		
<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>		
<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>		
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>		
<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>		
<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>		
<b>5</b> Base amount . . . . .	<b>5</b>	1,900	00
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>		
<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>		
<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>		
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>		
<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>		

**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>		
<b>15</b> <b>Tax.</b> Is the amount on line 14 less than \$950? <input type="checkbox"/> <b>No.</b> Enter \$95 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>		

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

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

Cat. No. 10750J

Form **8814** (2010)

**Like-Kind Exchanges**  
 (and section 1043 conflict-of-interest sales)  
**► Attach to your tax return.**

Name(s) shown on tax return

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:

.....

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

<b>4</b> Date you actually transferred your property to other party (month, day, year) . . . . .	<b>4</b> MM/DD/YYYY
--	---------------------

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

<b>6</b> Date you actually received the like-kind property from other party (month, day, year). See instructions	<b>6</b> 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.

12	Fair market value (FMV) of other property given up . . . . .	12			
13	Adjusted basis of other property given up . . . . .	13			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14			
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15			
16	FMV of like-kind property you received . . . . .	16			
17	Add lines 15 and 16 . . . . .	17			
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18			
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19			
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20			
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	21			
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22			
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23			
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24			
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25			

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

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

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .			
27	Description of divested property ► . . . . .			
28	Description of replacement property ► . . . . .			
29	Date divested property was sold (month, day, year) . . . . .	29	MM/DD/YYYY	
30	Sales price of divested property (see instructions). . . . .	30		
31	Basis of divested property . . . . .	31		
32	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32		
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33		
34	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34		
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) . . . . .	35		
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) . . . . .	36		
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37		
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38		

**Expenses for Business Use of Your Home**  
► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**  
► **See separate instructions.**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **66**

Name(s) of proprietor(s)

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		
2	Total area of home	2		
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		
<b>See instructions for columns (a) and (b) before completing lines 9-21.</b>				
9	Casualty losses (see instructions)	(a) Direct expenses	(b) Indirect expenses	
10	Deductible mortgage interest (see instructions)	9		
11	Real estate taxes (see instructions)	10		
12	Add lines 9, 10, and 11	11		
13	Multiply line 12, column (b) by line 7	12		
14	Add line 12, column (a) and line 13	13		
15	Subtract line 14 from line 8. If zero or less, enter -0-	14		
16	Excess mortgage interest (see instructions)	15		
17	Insurance	16		
18	Rent	17		
19	Repairs and maintenance	18		
20	Utilities	19		
21	Other expenses (see instructions)	20		
22	Add lines 16 through 21	21		
23	Multiply line 22, column (b) by line 7	22		
24	Carryover of operating expenses from 2009 Form 8829, line 42	23		
25	Add line 22 column (a), line 23, and line 24	24		
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	25		
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	26		
28	Excess casualty losses (see instructions)	27		
29	Depreciation of your home from line 41 below	28		
30	Carryover of excess casualty losses and depreciation from 2009 Form 8829, line 43	29		
31	Add lines 28 through 30	30		
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	31		
33	Add lines 14, 26, and 32	32		
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> (see instructions)	33		
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	34		
		35		

**Part III Depreciation of Your Home**

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

**Part IV Carryover of Unallowed Expenses to 2011**

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

**Qualified Plug-in Electric and Electric Vehicle Credit**

▶ Attach to your tax return.

OMB No. 1545-1374

**2010**  
Attachment  
Sequence No. **111**

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Qualified Plug-in Electric Vehicle Credit****Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1	Year, make, and model of vehicle . . . . .	1		
2	Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	2	/ /	/ /
3	Cost of the vehicle . . . . .	3		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.**Section B—Credit for Business/Investment Use Part of Vehicle**

4	Business/investment use percentage (see instructions) . . . . .	4	%	%	%
5	Multiply line 3 by line 4 . . . . .	5			
6	Section 179 expense deduction (see instructions) . . . . .	6			
7	Subtract line 6 from line 5 . . . . .	7			
8	Multiply line 7 by 10% (.10) . . . . .	8			
9	Maximum credit per vehicle . . . . .	9			
10	Enter the <b>smaller</b> of line 8 or line 9 . . . . .	10			
11	Add columns (a) through (c) on line 10 . . . . .	11			
12	Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .	12			
13	<b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . .	13			

**Section C—Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
14	If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .	14		
15	Multiply line 14 by 10% (.10) . . . . .	15		
16	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .	16		
17	Enter the <b>smaller</b> of line 15 or line 16 . . . . .	17		
18	Add columns (a) through (c) on line 17 . . . . .	18		
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	19		
20	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	20		
21	Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	21		
22	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount, if any, from line 29 on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions . . . . .	22		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2010)

**Part II Qualified Electric Vehicle Credit****Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

<b>23</b>	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions) . . . . .	<b>23</b>		
<b>24</b>	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42. • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.	<b>24</b>		
<b>25</b>	Credits that reduce regular tax before the qualified electric vehicle credit:			
<b>a</b>	Foreign tax credit . . . . .	<b>25a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>25b</b>		
<b>c</b>	American Samoa economic development credit (Form 5735) . . . . .	<b>25c</b>		
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>		
<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>		
<b>27</b>	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.	<b>27</b>		
<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>		
<b>29</b>	<b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 23 or line 28. Report the total of this amount and the amount, if any, from line 22 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . .	<b>29</b>		

**General Instructions**

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

**Purpose of Form**

Use Form 8834 to claim the qualified plug-in electric vehicle credit and any qualified electric vehicle passive activity credits allowed for the current tax year.

The qualified plug-in electric vehicle credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit allowed against both the regular tax and the alternative minimum tax.

Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1z of Form 3800.

**Qualified Plug-in Electric Vehicle Credit****Qualified Plug-in Electric Vehicle**

This is a vehicle made by a manufacturer that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source of electricity and has a capacity of not less than:

- 2.5 kilowatt hours if the vehicle has 2 or 3 wheels, or
- 4 kilowatt hours if the vehicle has 4 wheels.

The vehicle must also be either:

- A low speed vehicle, or
- A vehicle with 2 or 3 wheels that, according to the manufacturer, has a loaded weight (GVWR) of less than 14,000 pounds.

A low speed vehicle is a vehicle that:

- Has 4 wheels,
- Can attain a speed of more than 20 but not more than 25 miles per hour after 1 mile on a paved level surface, and
- According to the manufacturer, has a loaded weight (GVWR) of less than 3,000 pounds.

**Certification and other requirements.** Generally, you can rely on the manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that a specific make, model, and model year vehicle qualifies for the credit.

If, however, the IRS publishes an announcement that the certification for any specific make, model, and model year vehicle has been withdrawn, you cannot rely on the certification for such a vehicle purchased after the date of publication of the withdrawal announcement.

If you purchased a vehicle and its certification was withdrawn on or after the date of purchase, you can rely on such certification even if you had not placed the vehicle in service or claimed the credit by the date the withdrawal announcement was published by the IRS. The IRS will not attempt to collect any understatement of tax liability attributable to reliance on the certification as long as you purchased the vehicle on or before the date the IRS published the withdrawal announcement.

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

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-1362

**2010**Attachment  
Sequence No. **95**

Name(s) shown on return

Identifying number

**Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004**

<b>1</b>	Kilowatt-hours produced and sold (see instructions) . . . . .	× 0.022	<b>1</b>		
<b>2</b>	Phaseout adjustment (see instructions) . . . . .	\$ . . . . . × . . . . .	<b>2</b>		
<b>3</b>	Credit before reduction. Subtract line 2 from line 1 . . . . .		<b>3</b>		
<b>Reduction for government grants, subsidized financing, and other credits:</b>					
<b>4</b>	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . . .		<b>4</b>		
<b>5</b>	Total of additions to the capital account for the project for this and all prior tax years . . . . .		<b>5</b>		
<b>6</b>	Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .		<b>6</b>		
<b>7</b>	Multiply line 3 by line 6 . . . . .		<b>7</b>		
<b>8</b>	Subtract line 7 from line 3 . . . . .		<b>8</b>		
<b>9</b>	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .		<b>9</b>		
<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>		
<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>13</b>	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) x Column (b)	
<b>a</b>	Wind . . . . .	<b>13a</b>	0.022		
<b>b</b>	Closed-loop biomass . . . . .	<b>13b</b>	0.022		
<b>c</b>	Geothermal . . . . .	<b>13c</b>	0.022		
<b>d</b>	Solar . . . . .	<b>13d</b>	0.022		
<b>e</b>	Add column (c) of lines 13a through 13d and enter here . . . . .				<b>13e</b>
<b>14</b>	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) x Column (b)	
<b>a</b>	Open-loop biomass . . . . .	<b>14a</b>	0.011		
<b>b</b>	Small irrigation power . . . . .	<b>14b</b>	0.011		
<b>c</b>	Landfill gas . . . . .	<b>14c</b>	0.011		
<b>d</b>	Trash . . . . .	<b>14d</b>	0.011		
<b>e</b>	Hydropower . . . . .	<b>14e</b>	0.011		
<b>f</b>	Marine and hydrokinetic renewables . . . . .	<b>14f</b>	0.011		
<b>g</b>	Add column (c) of lines 14a through 14f and enter here . . . . .				<b>14g</b>
<b>15</b>	Add lines 13e and 14g . . . . .				<b>15</b>
<b>16</b>	Phaseout adjustment (see instructions) . . . . .	\$ . . . . . × . . . . .			<b>16</b>
<b>17</b>	Subtract line 16 from line 15 . . . . .				<b>17</b>
<b>Refined coal produced at a qualified refined coal production facility</b>					
<b>18</b>	Tons produced and sold (see instructions) . . . . .		× \$6.27		<b>18</b>
<b>19</b>	Phaseout adjustment (see instructions) . . . . .	\$ . . . . . × . . . . .			<b>19</b>
<b>20</b>	Subtract line 19 from line 18 . . . . .				<b>20</b>
<b>Steel industry fuel produced at a qualified refined coal production facility</b>					
<b>21</b>	Barrel-of-oil equivalents produced and sold (see instructions) . . . . .		× \$2.87		<b>21</b>
<b>Indian coal produced at a qualified Indian coal production facility</b>					
<b>22</b>	Tons produced and sold (see instructions) . . . . .		× \$2.20		<b>22</b>
<b>23</b>	Credit before reduction. Add lines 17, 20, 21, and 22 . . . . .				<b>23</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2010)

<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>	
<b>25</b>	Total of additions to the capital account for the project for this and all prior tax years . . . .	<b>25</b>	
<b>26</b>	Divide line 24 by line 25. Show as a decimal carried to at least 4 places . . . . .	<b>26</b>	
<b>27</b>	Multiply line 23 by the smaller of 1/2 or line 26 . . . . .	<b>27</b>	
<b>28</b>	Subtract line 27 from line 23 . . . . .	<b>28</b>	
<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>	
<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>	
<b>31</b>	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 30 . . . . .	<b>32</b>	
<b>33</b>	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010 . . . .	<b>34</b>	
<b>35</b>	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions) . . . . .	<b>35</b>	
<b>36</b>	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>36</b>	
<b>37</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>37</b>	
<b>38</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 37 from line 36. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>38</b>	

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

# Qualified Adoption Expenses

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

OMB No. 1545-0074

**2010**  
 Attachment  
 Sequence No. **38**

Name(s) shown on return

Your social security number

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

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

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

## Part II Adoption Credit

	Child 1		Child 2		Child 3		
2 Maximum adoption credit per child . . . . .	2	\$13,170 00	\$13,170 00	\$13,170 00			
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter.	3						
4 Subtract line 3 from line 2 . . . . .	4						
5 <b>Qualified adoption expenses</b> (see instructions) . . . . . <b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2010.	5						
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						
8 Enter modified adjusted gross income (see instructions) . . . . .	8						
9 Is line 8 more than \$182,520? <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$182,520 from line 8 . . . . .	9						
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	10						
11 Multiply line 7 by line 10 . . . . .	11						
12 Subtract line 11 from line 7 . . . . .	12						
13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2009</b> Form 8839 instructions) . . . . .	13						
14 Add lines 12 and 13. <b>This your Adoption Credit.</b> Include this amount on Form 1040, line 71, or Form 1040NR, line 66. Check box <b>b</b> on that line . . . . .	14						

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

Cat. No. 22843L

**Part III Employer-Provided Adoption Benefits**

	Child 1		Child 2		Child 3		
<b>15</b> Maximum exclusion per child	<b>15</b>	\$13,170 00	\$13,170 00	\$13,170 00			
<b>16</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See instructions for the amount to enter.	<b>16</b>						
<b>17</b> Subtract line 16 from line 15	<b>17</b>						
<b>18</b> Employer-provided adoption benefits you received in 2010. This amount should be shown in box 12 of your 2010 Form(s) W-2 with code <b>T</b> . . . . .	<b>18</b>						
<b>19</b> Add the amounts on line 18 . . . . .	<b>19</b>						
<b>20</b> Enter the <b>smaller</b> of line 17 or line 18. But if the child was a child with special needs and the adoption became final in 2010, enter the amount from line 17	<b>20</b>						
<b>21</b> Add the amounts on line 20. If zero, skip lines 22 through 25, enter -0- on line 26, and go to line 27 . . . . .	<b>21</b>						
<b>22</b> Enter modified adjusted gross income (from the worksheet in the instructions)	<b>22</b>						
<b>23</b> Is line 22 more than \$182,520? <input type="checkbox"/> <b>No.</b> Skip lines 23 and 24, and enter -0- on line 25. <input type="checkbox"/> <b>Yes.</b> Subtract \$182,520 from line 22 . . . . .	<b>23</b>						
<b>24</b> Divide line 23 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>24</b>						
<b>25</b> Multiply line 21 by line 24 . . . . .	<b>25</b>						
<b>26</b> <b>Excluded benefits.</b> Subtract line 25 from line 21 . . . . .	<b>26</b>						
<b>27</b> <b>Taxable benefits.</b> Is line 26 more than line 19? <input type="checkbox"/> <b>No.</b> Subtract line 26 from line 19. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 19 from line 26. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 27. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	<b>27</b>						

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



- You paid adoption expenses in 2009, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2009.
- The total adoption expenses you paid in 2010 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2010 or earlier.
- You adopted a child with special needs and the adoption became final in 2010.

# **Empowerment Zone and Renewal Community Employment Credit**

► **Attach to your tax return.**

OMB No. 1545-1444

**2010**

Attachment  
 Sequence No. **99**

Name(s) shown on return

Identifying number

<b>1</b>	Enter the total qualified wages paid or incurred during <b>calendar year</b> 2010 only (see instructions)		
<b>a</b>	Qualified empowerment zone wages . . . . . \$ . . . . . × 20% (.20)	<b>1a</b>	
<b>b</b>	Skip line 1b (see instructions) . . . . . \$ . . . . . × 0% (.00)	<b>1b</b>	
<b>2</b>	Enter the amount from line 1a. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	
<b>3</b>	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	
<b>5</b>	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	
<b>7</b>	Passive activity credit allowed for 2010 (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Carryforward of empowerment zone and renewal community employment credit to 2010 . . . . .	<b>8</b>	
<b>9</b>	Carryback of empowerment zone employment credit from 2011 (see instructions)	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24 . . . . .	<b>10</b>	
<b>11</b>	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 24 . . . . .	<b>12</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 16145S

Form **8844** (2010)

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

▶ Attach to your tax return.

OMB No. 1545-1414

**2010**

Attachment  
Sequence No. **98**

Name(s) shown on return

Identifying number

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1		
2	Tips not subject to the credit provisions (see instructions)	2		
3	Creditable tips. Subtract line 2 from line 1	3		
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, see instructions and check here <b>SSTIPCAP▶</b>	4		
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5		
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6		
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7		
8	Subtract line 7 from line 6	8		
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions)	9		
10	Carryforward of the credit for employer social security and Medicare taxes paid on certain employee tips that originated in a tax year that began after 2006 (see instructions)	10		
11	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions)	11		
12	Add lines 8 through 11. Report this amount on Form 3800, line 29f	12		

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

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

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

### Who Should File

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

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

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

### How the Credit Is Figured

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

For example, an employee worked 100 hours and received \$450 in tips for October 2010. The worker received \$375 in wages (excluding tips) at the rate of \$3.75 an hour. If the employee had been paid \$5.15 an hour, the employee would have received wages, excluding tips, of \$515. For credit purposes, the \$450 in tips is reduced by \$140 (the difference between \$515 and \$375), and only \$310 of the employee's tips for October 2010 is taken into account.

## Specific Instructions

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

### Line 1

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

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

### Line 2

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

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

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

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

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

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

**Part I Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

<b>1</b>	Total employer contributions to your Archer MSA(s) for 2010 . . . . .	<b>1</b>		
<b>2</b>	Archer MSA contributions you made for 2010, including those made from January 1, 2011, through April 15, 2011, that were for 2010. Do not include rollovers (see page 2 of the instructions)	<b>2</b>		
<b>3</b>	Limitation from the worksheet on page 3 of the instructions . . . . .	<b>3</b>		
<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>		
<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>		

**Caution:** If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).

**Part II Archer MSA Distributions**

<b>6a</b>	Total distributions you and your spouse received in 2010 from all Archer MSAs (see page 4 of the instructions) . . . . .	<b>6a</b>		
<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>		
<b>7</b>	Unreimbursed qualified medical expenses (see page 4 of the instructions) . . . . .	<b>7</b>		
<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>		
<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>		

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2010 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

<b>10</b>	Total distributions you received in 2010 from all Medicare Advantage MSAs (see page 5 of the instructions)	<b>10</b>		
<b>11</b>	Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .	<b>11</b>		
<b>12</b>	<b>Taxable Medicare Advantage MSA distributions.</b> Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . .	<b>12</b>		
<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 your tax return.**

Cat. No. 24091H

Form **8853** (2010)

Name of policyholder (as shown on Form 1040)

Social security number of  
policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.If more than one Section C is attached, check here . . . . . ☐ ☐**14a** Name of insured ▶ . . . . . **b** Social security number of insured ▶ . . . . .**15** In 2010, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . ☐ Yes ☒ No**16** Was the insured a terminally ill individual? . . . . . ☐ Yes ☒ No**Note:** If "Yes" and the **only** payments you received in 2010 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.**17** Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . . **17** ☒**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** ☒**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** ☒**Note:** If you checked "Yes" on line 15 above, see **Multiple Payees** on page 7 of the instructions before completing lines 21 through 25.**21** Multiply \$290 by the number of days in the LTC period . . . . . **21** ☒**22** Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . . **22** ☒**23** Enter the **larger** of line 21 or line 22 . . . . . **23** ☒**24** Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . . **24** ☒**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** ☒**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** ☒Form **8853** (2010)

## Education Credits (American Opportunity and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.  
 ▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2010**  
 Attachment  
 Sequence No. **50**

Name(s) shown on return

Your social security number



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

### Part I American Opportunity Credit

**Caution:** You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Number of students					
2 Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ▶						<b>2</b>

### Part II Lifetime Learning Credit

**Caution:** You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total . . . . .		<b>4</b>
5	Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .		<b>5</b>
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV . . . . .		<b>6</b>

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

Cat. No. 25379M

Form **8863** (2010)

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2. . . . .		<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>		
<b>9</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>9</b>		
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b>		
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>		
<b>12</b>	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 . . . . . • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .		<b>12</b>	
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box <input checked="" type="checkbox"/> . . . . .		<b>13</b>	
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below . . . . .		<b>14</b>	

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>	
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .	<b>16</b>	
<b>17</b>	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b>	
<b>18</b>	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22 . . . . .	<b>18</b>	
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b>	
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b>	
<b>21</b>	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .		<b>21</b>
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	<b>22</b>	
<b>23</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .	<b>23</b>	

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

Form **8863** (2010)

**Biodiesel and Renewable Diesel Fuels Credit**► **Attach to your tax return.**

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) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
<b>1</b>	Biodiesel (other than agri-biodiesel) sold or used after 2008 and before 2010 . . . . .	<b>1</b>	\$1.00	<input type="checkbox"/>	
<b>2</b>	Agri-biodiesel sold or used after 2008 and before 2010 . . . . .	<b>2</b>	\$1.00	<input type="checkbox"/>	
<b>3</b>	Renewable diesel sold or used after 2008 and before 2010. . . . .	<b>3</b>	\$1.00	<input type="checkbox"/>	
<b>4</b>	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture sold or used after 2008 and before 2010 . . . . .	<b>4</b>	\$1.00	<input type="checkbox"/>	
<b>5</b>	Agri-biodiesel included in a biodiesel mixture sold or used after 2008 and before 2010 . . . . .	<b>5</b>	\$1.00	<input type="checkbox"/>	
<b>6</b>	Renewable diesel included in a renewable diesel mixture sold or used after 2008 and before 2010 . . . . .	<b>6</b>	\$1.00	<input type="checkbox"/>	
<b>7</b>	Qualified agri-biodiesel production produced, and sold or used, after 2008 and before 2010 . . . . .	<b>7</b>	\$.10	<input type="checkbox"/>	
<b>8</b>	Add lines 1 through 7. Include this amount in your income for 2009 (see instructions) . . . . .	<b>8</b>		<input type="checkbox"/>	
<b>9</b>	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>9</b>		<input type="checkbox"/>	
<b>10</b>	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 . . . . .	<b>10</b>		<input type="checkbox"/>	
<b>11</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>			
<b>12</b>	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11 . . . . .	<b>12</b>			
<b>Nondeductible Credit</b>				<input type="checkbox"/>	

# New Markets Credit

OMB No. 1545-1804

► Attach to your tax return.

Attachment  
Sequence No. **127**

Name(s) shown on return

Identifying number

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
<b>1</b>				%	
				%	
				%	
				%	
				%	
				%	
				%	
				%	
<b>2</b> New markets credit from partnerships and S corporations . . . . .				<b>2</b>	
<b>3</b> Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800) . . . . .				<b>3</b>	

## General Instructions

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

### What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- 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 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

### Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

### Definitions

#### Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

### Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



*Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.*

**Exceptions.** An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

# Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
► See instructions on back.

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **54**

Your social security number



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

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1993, **(b)** is claimed as a dependent on someone else's 2010 tax return, or **(c)** was a **student** (see instructions).

- Traditional and Roth IRA contributions for 2010. **Do not** include rollover contributions . . . . .
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2010 (see instructions) . . . . .
- Add lines 1 and 2 . . . . .
- Certain distributions received **after** 2007 and **before** the due date (including extensions) of your 2010 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception . . . . .
- Subtract line 4 from line 3. If zero or less, enter -0- . . . . .
- In each column, enter the **smaller** of line 5 or \$2,000 . . . . .
- Add the amounts on line 6. If zero, **stop**; you cannot take this credit . . . . .
- Enter the amount from Form 1040, line 38\*; Form 1040A, line 22; or Form 1040NR, line 37 . . . . .
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		
3		
4		
5		
6		
7		
8		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$16,750	.5	.5	.5
\$16,750	\$18,000	.5	.5	.2
\$18,000	\$25,125	.5	.5	.1
\$25,125	\$27,000	.5	.2	.1
\$27,000	\$27,750	.5	.1	.1
\$27,750	\$33,500	.5	.1	.0
\$33,500	\$36,000	.2	.1	.0
\$36,000	\$41,625	.1	.1	.0
\$41,625	\$55,500	.1	.0	.0
\$55,500	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

- Multiply line 7 by line 9 . . . . .
- Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 44 . . . . .
- 1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 22.
 **1040A filers:** Enter the total of your credits from lines 29 through 31.
 **1040NR filers:** Enter the total of your credits from lines 45 and 46.
- Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit . . . . .
- Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 47 . . . . .

11		
12		
13		
14		

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

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

Cat. No. 33394D

Form **8880** (2010)

**Health Coverage Tax Credit**► **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

**Before you begin:** See **Definitions and Special Rules** that begin on page 2.**Do not** complete this form if you can be claimed as a dependent on someone else's 2010 tax return.**Part I Complete This Part To See if You Are Eligible To Take This Credit****1** Check the boxes below for each month in 2010 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee; or you were a qualified family member of an individual who fell under one of the categories listed above when he or she passed away or with whom you finalized a divorce.
- You were covered by a qualified health insurance plan for which you paid the entire premiums, or your portion of the premiums, directly to your health plan or to "U.S. Treasury-HCTC."
- You were **not** enrolled in Medicare Part A or Medicare Part B, or you were enrolled in Medicare but your family member(s) qualified for the HCTC.
- You were **not** enrolled in Medicaid or the Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program (FEHBP) or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- Your employer **did not** pay 50% or more of the cost of coverage.
- You **did not** receive a 65% COBRA premium reduction from your former employer or COBRA administrator.

☐ January    ☐ February    ☐ March    ☐ April    ☐ May    ☐ June

☐ July    ☐ August    ☐ September    ☐ October    ☐ November    ☐ December

**Number of boxes checked****Part II Health Coverage Tax Credit**

**2** Enter the total amount paid directly to your health plan for qualified health insurance coverage for the months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC" or any insurance premiums on coverage that was actually paid for with a National Emergency Grant. Also, **do not** include any advance (monthly) payments or reimbursement credits you received, as shown on Form 1099-H, box 1 . . . . .

**2**

*You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.*

**3** Enter the total amount of any Archer MSA or health savings accounts distributions used to pay for qualified health insurance coverage for the months checked on line 1 . . . . .

**3**

**4** Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit . . . . .

**4**

**5 Health Coverage Tax Credit.** If you received an advance payment for any month not checked on line 1, see the instructions for line 5 on page 4. Otherwise, multiply the amount on line 4 by 80% (.80). Enter the result here and on Form 1040, line 71 (check box **d**); Form 1040NR, line 66 (check box **d**); Form 1040-SS, line 9; or Form 1040-PR, line 9 . . . . .

**5**

**Allocation of Refund (Including Savings Bond Purchases)**

▶ See instructions.

▶ Attach to Form 1040, Form 1040A, Form 1040EZ, Form 1040NR,  
Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **56**

Your social security number

**Part I Direct Deposit**

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

<b>1a</b>	Amount to be deposited in first account . . . . .	<b>1a</b>		
<b>b</b>	Routing number <input type="text"/>	<b>c</b>	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
<b>d</b>	Account number <input type="text"/>			
<b>2a</b>	Amount to be deposited in second account . . . . .	<b>2a</b>		
<b>b</b>	Routing number <input type="text"/>	<b>c</b>	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
<b>d</b>	Account number <input type="text"/>			
<b>3a</b>	Amount to be deposited in third account . . . . .	<b>3a</b>		
<b>b</b>	Routing number <input type="text"/>	<b>c</b>	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
<b>d</b>	Account number <input type="text"/>			

**Part II U.S. Series I Savings Bond Purchases**

Complete this part if you want to buy paper bonds with a portion of your refund.

If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked.  
See instructions for more details.

<b>4</b>	Amount to be used for bond purchases for yourself (and your spouse, if filing jointly). . . . .	<b>4</b>		
<b>5a</b>	Amount to be used to buy bonds for yourself, your spouse, or someone else . . . . .	<b>5a</b>		
<b>b</b>	Enter the owner's name (First Last) for the bond registration <input type="text"/>			
<b>c</b>	If you would like to add a co-owner or beneficiary, enter the name here (First Last). If beneficiary, also check here ▶ <input type="checkbox"/>			
<b>6a</b>	Amount to be used to buy bonds for yourself, your spouse, or someone else . . . . .	<b>6a</b>		
<b>b</b>	Enter the owner's name (First Last) for the bond registration <input type="text"/>			
<b>c</b>	If you would like to add a co-owner or beneficiary, enter the name here (First Last). If beneficiary, also check here ▶ <input type="checkbox"/>			

**Part III Paper Check**

Complete this part if you want a portion of your refund to be sent to you as a check.

<b>7</b>	Amount to be refunded by check . . . . .	<b>7</b>		
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**Part IV Total Allocation of Refund**

<b>8</b>	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the amount shown on Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040NR, line 70a; Form 1040NR-EZ, line 23a; Form 1040-SS, line 12a; or Form 1040-PR, line 12a . . . . .	<b>8</b>		
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For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 21858A

Form **8888** (2010)

**Health Savings Accounts (HSAs)**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

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

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I****HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2010 (see instructions). ▶		
2 HSA contributions you made for 2010 (or those made on your behalf), including those made from January 1, 2011, through April 18, 2011, that were for 2010. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions) . . . . .	<input checked="" type="checkbox"/>	
3 If you were under age 55 at the end of 2010, and on the first day of <b>every</b> month during 2010, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,050 (\$6,150 for family coverage). <b>All others</b> , see the instructions for the amount to enter . . . . .	<input checked="" type="checkbox"/>	
4 Enter the amount you and your employer contributed to your Archer MSAs for 2010 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2010, also include any amount contributed to your spouse's Archer MSAs . . . . .	<input checked="" type="checkbox"/>	
5 Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<input checked="" type="checkbox"/>	
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2010, see the instructions for the amount to enter . . . . .	<input checked="" type="checkbox"/>	
7 If you were age 55 or older at the end of 2010, married, and you or your spouse had family coverage under an HDHP at any time during 2010, enter your additional contribution amount (see instructions) . . . . .	<input checked="" type="checkbox"/>	
8 Add lines 6 and 7 . . . . .	<input checked="" type="checkbox"/>	
9 Employer contributions made to your HSAs for 2010 . . . . .	<input checked="" type="checkbox"/>	
10 Qualified HSA funding distributions . . . . .	<input checked="" type="checkbox"/>	
11 Add lines 9 and 10 . . . . .	<input checked="" type="checkbox"/>	
12 Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	<input checked="" type="checkbox"/>	
13 <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . .	<input checked="" type="checkbox"/>	
<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.

14a Total distributions you received in 2010 from all HSAs (see instructions) . . . . .	14a	<input checked="" type="checkbox"/>	
b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) . . . . .	14b	<input checked="" type="checkbox"/>	
c Subtract line 14b from line 14a . . . . .	14c	<input checked="" type="checkbox"/>	
15 Unreimbursed qualified medical expenses (see instructions) . . . . .	15	<input checked="" type="checkbox"/>	
16 <b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	16	<input checked="" type="checkbox"/>	
17a If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see instructions), check here . . . . . ▶ <input checked="" type="checkbox"/>			
b <b>Additional 10% tax</b> (see instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount . . . . .	17b	<input checked="" type="checkbox"/>	

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

Cat. No. 37621P

Form **8889** (2010)

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

<b>18</b>	Qualified HSA distribution . . . . .	<b>18</b>		
<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>		
<b>22</b>	<b>Additional tax.</b> Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount . . . . .	<b>22</b>		

Form **8889** (2010)

# Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment  
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

		(a) Oil-related production activities	(b) All activities
<b>Note.</b> Do not complete column (a), unless you have oil-related production activities. Enter amounts for all activities in column (b), including oil-related production activities.			
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1</b>		
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>		
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>		
<b>4</b> If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	<b>4</b>		
<b>5</b> Add lines 2 through 4 . . . . .	<b>5</b>		
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>6</b>		
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>		
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .	<b>8</b>		
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>		
<b>10a Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b>		
<b>b Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>		
<b>11</b> Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	<b>11</b>		
<b>12</b> Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 . . . . .	<b>12</b>		
<b>13</b> Enter 9% of line 12 . . . . .	<b>13</b>		
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b>		
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>		
<b>15</b> Subtract line 14b from line 13 . . . . .	<b>15</b>		
<b>16</b> Form W-2 wages (see instructions) . . . . .	<b>16</b>		
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>		
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .	<b>18</b>		
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>		
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .	<b>20</b>		
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>		
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .	<b>22</b>		
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>		
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>		
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . . . .	<b>25</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

**Alternative Motor Vehicle Credit**

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

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b> / /	/ /	/ /
<b>3</b> Credit allowable (see instructions for amount to enter)	<b>3</b>		
<b>4</b> If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle . . . . .	<b>4</b>		
<b>5</b> Section 179 expense deduction (see instructions) . . . . .	<b>5</b>		
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>		
<b>7</b> Multiply line 6 by 10% (.10) . . . . .	<b>7</b>		
<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>		
<b>10</b> Tentative credit. Add lines 3 and 9 . . . . .	<b>10</b>		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

**ADDITIONAL FORM 8910****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>			
<b>14</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .	<b>14</b>			
<b>15</b> Business/investment use part of credit. 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>			

**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>			
<b>18</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>18</b>			
<b>19</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>19</b>			
<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>			
<b>21</b> Personal use part of credit. Enter the <b>smaller</b> of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions . . . . .	<b>21</b>			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

# Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

Name(s) shown on return

Identifying number

## Part I Total Cost of Refueling Property

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
<b>1</b> Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year . . . . .	<b>1</b>		

## Part II Credit for Business/Investment Use Part of Refueling Property

<b>2</b> Business/investment use part (see instructions) . . . . .	<b>2</b>		
<b>3</b> Section 179 expense deduction (see instructions) . . . . .	<b>3</b>		
<b>4</b> Subtract line 3 from line 2 . . . . .	<b>4</b>		
<b>5</b> Applicable credit rate decimal amount . . . . .	<b>5</b>		
<b>6</b> Multiply line 4 by the applicable decimal amount on line 5 . . . . .	<b>6</b>		
<b>7</b> Maximum business/investment use part of credit (see instructions) . . . . .	<b>7</b>		
<b>8</b> Enter the <b>smaller</b> of line 6 or line 7. . . . .	<b>8</b>		
<b>9</b> Add columns (a) and (b) on line 8 . . . . .	<b>9</b>		
<b>10</b> Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . . .	<b>10</b>		
<b>11</b> <b>Business/investment use part of credit.</b> Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s . . . . .	<b>11</b>		

## Part III Credit for Personal Use Part of Refueling Property

<b>12</b> Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>12</b>		
<b>13</b> Applicable credit rate decimal amount . . . . .	<b>13</b>		
<b>14</b> Multiply line 12 by the applicable decimal amount on line 13 . . . . .	<b>14</b>		
<b>15</b> Maximum personal use part of credit (see instructions) . . . . .	<b>15</b>		
<b>16</b> Enter the <b>smaller</b> of line 14 or line 15 . . . . .	<b>16</b>		
<b>17</b> Add columns (a) and (b) on line 16 . . . . .	<b>17</b>		
<b>18</b> Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) } • Other filers. Enter the regular tax before credits from your return . . . . . }	<b>18</b>		
<b>19</b> Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <b>a</b> Foreign tax credit . . . . . <b>b</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . . <b>c</b> Non-business qualified electric vehicle credit from Form 8834, line 29 . . . . . <b>d</b> Add lines 19a through 19c . . . . .	<b>19a</b> <b>19b</b> <b>19c</b> <b>19d</b>		
<b>20</b> Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>20</b>		
<b>21</b> Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 . . . . . • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . . }	<b>21</b>		
<b>22</b> Subtract line 21 from line 20. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>22</b>		
<b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions . . . . .	<b>23</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2010)

**Tuition and Fees Deduction**See Instructions.  
Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2010**Attachment  
Sequence No. **60**

Name(s) shown on return

Your social security number



You **cannot** take both an education credit from Form 8863 and the tuition and fees deduction from this form for the **same student** for the same tax year.

**Before you begin:**

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36. See the 2010 Form 1040 instructions for line 36.

<b>1</b>	<b>(a)</b> Student's name (as shown on page 1 of your tax return)	<b>(b)</b> Student's social security number (as shown on page 1 of your tax return)	<b>(c)</b> Qualified expenses (see instructions)
	First name	Last name	
		Student 4	
<b>2</b>	Add the amounts on line 1, column (c), and enter the total . . . . .		<b>2</b>
<b>3</b>	Enter the amount from Form 1040, line 22, or Form 1040A, line 15		<b>3</b>
<b>4</b>	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b> • Form 1040A, lines 16 through 18. . . . .		<b>4</b>
<b>5</b>	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly), <b>stop</b> ; you cannot take the deduction for tuition and fees . . . . .		<b>5</b>
*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see <i>Effect of the Amount of Your Income on the Amount of Your Deduction</i> in Pub. 970, chapter 6, to figure the amount to enter on line 5.			
<b>6</b>	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)?		<b>6</b>
<input type="checkbox"/> <b>Yes.</b> Enter the smaller of line 2, or \$2,000.			
<input type="checkbox"/> <b>No.</b> Enter the smaller of line 2, or \$4,000.			
<b>Also enter</b> this amount on Form 1040, line 34, or Form 1040A, line 19.			

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

**General Instructions****Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2010**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.



You may be able to take the American opportunity credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about these credits.

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2010 for academic periods beginning in 2010 and the first 3 months of 2011.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See *Tax-free educational assistance and refunds of qualified education expenses on page 2*.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2010 and must claim an exemption for the student as a dependent on your 2010 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

**Uncollected Social Security and  
Medicare Tax on Wages**

▶ See instructions on back.

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

Name of person who must file this form. If married, complete a separate Form 8919 for each spouse who must file this form.

Social security number

**Who must file.** You must file Form 8919 if **all** of the following apply.

- You performed services for a firm.
- The firm did not withhold your share of social security and Medicare taxes from your pay.
- Your pay from the firm was not for services as an independent contractor.
- One or more of the reasons listed below under *Reason codes* apply to you.

**Reason codes:** For each firm listed below, enter the applicable reason code(s) for filing this form in column (c). If none of the reason codes apply to you, but you believe you should have been treated as an employee, enter reason code G, and file Form SS-8 on or before the date you file your tax return.

- A** I filed Form SS-8 and received a determination letter stating that I am an employee of this firm.
- B** I was designated as a "section 530 employee" by my employer or by the IRS prior to January 1, 1997.
- C** I received other correspondence from the IRS that states I am an employee.
- D** I was previously treated as an employee by this firm and am performing services in a substantially similar capacity and under substantially similar direction and control. (You must also enter reason code G.)
- E** My co-workers, performing substantially similar services under substantially similar direction and control, are treated as employees. (You must also enter reason code G.)
- F** My co-workers, performing substantially similar services under substantially similar direction and control, filed Form SS-8 for this firm and received a determination that they were employees. (You must also enter reason code G.)
- G** I filed Form SS-8 with the IRS and have not received a reply.

(a) Name of firm	(b) Firm's federal identification number (see instructions)	(c) Enter reason code(s) from above	(d) Date IRS determination or correspondence was received (MM/DD/YYYY) (see instructions)	(e) Check if Form 1099-MISC was received	(f) Total wages received with no social security or Medicare tax withholding and not reported on Form W-2
<b>1</b>				<input type="checkbox"/>	
<b>2</b>				<input type="checkbox"/>	
<b>3</b>				<input type="checkbox"/>	
<b>4</b>				<input type="checkbox"/>	
<b>5</b>				<input type="checkbox"/>	
<b>6</b> <b>Total wages.</b> Combine lines 1 through 5 in column (f). Enter here and include on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3 . . . . .				<b>6</b>	
<b>7</b> Maximum amount of wages subject to social security tax . . . . .	<b>7</b>	106,800	00		
<b>8</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation, and unreported tips subject to social security tax from Form 4137, line 10 . . . . .	<b>8</b>				
<b>9</b> Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 . . . . .	<b>9</b>				
<b>10</b> Wages subject to social security tax. Enter the smaller of line 6 or line 9 . . . . .	<b>10</b>				
<b>11</b> Multiply line 10 by .062 (social security tax rate) . . . . .	<b>11</b>				
<b>12</b> Multiply line 6 by .0145 (Medicare tax rate) . . . . .	<b>12</b>				
<b>13</b> Add lines 11 and 12. Enter here and on Form 1040, line 57; Form 1040NR, line 55; or Form 1040NR-EZ, line 16. (Form 1040-SS and Form 1040-PR filers, see instructions) . . . ▶	<b>13</b>				

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

► Attach to your tax return.

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>2</b>	/ /	/ /	/ /
<b>3 Tentative credit</b> (see instructions for amount to enter) . . . . .	<b>3</b>			

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

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

<b>4</b> Business/investment use percentage (see instructions) . . . . .	<b>4</b>	%	%	%
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			
<b>6</b> Add columns (a) through (c) on line 5 . . . . .	<b>6</b>			
<b>7</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations . . . . .	<b>7</b>			
<b>8 Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . . . .	<b>8</b>			

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

<b>9</b> If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 . . . . .	<b>9</b>			
<b>10</b> Add columns (a) through (c) on line 9 . . . . .	<b>10</b>			
<b>11</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>11</b>			
<b>12</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12</b>			
<b>13</b> Subtract line 12 from line 11 . . . . .	<b>13</b>			
<b>14 Personal use part of credit.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions . . . . .	<b>14</b>			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37751E

Form **8936** (2010)

**Credit for Small Employer Health Insurance Premiums**

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

OMB No. 1545-2198

**2010**Attachment  
Sequence No. **63**

Name(s) shown on return

Identifying number

<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .	<b>2</b>		
<b>3</b>	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>		
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>4</b>		
<b>5</b>	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>		
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) . . . . .	<b>7</b>		
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions . . . . .	<b>8</b>		
<b>9</b>	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions . . . . .	<b>9</b>		
<b>10</b>	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions) . . . . .	<b>10</b>		
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>		
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>		
<b>13</b>	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 . . . . .	<b>14</b>		
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17 . . . . .	<b>16</b>		
<b>17</b>	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions) . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16 . . . . .	<b>18</b>		
<b>19</b>	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions) . . . . .	<b>19</b>		
<b>20</b>	Carryback of the credit for small employer health insurance premiums from 2011 . . . . .	<b>20</b>		
<b>21</b>	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h . . . . .	<b>21</b>		
<b>22</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h . . . . .	<b>23</b>		
<b>24</b>	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T, line 44f . . . . .	<b>25</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2010)

22222		Void <input type="checkbox"/>		a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code				12a See instructions for box 12		12b See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay Other		12c See instructions for box 12	
				Other		12d See instructions for box 12	
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

**2010**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction  
Act Notice, see back of Copy D.

**Copy A For Social Security Administration** — Send this entire page with  
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Cat. No. 10134D

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**SCHEDULE D  
(Form 1040)**

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

**Capital Gains and Losses**

► **Attach to Form 1040 or Form 1040NR.** ► **See Instructions for Schedule D (Form 1040).**  
► **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **12**

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b> <input type="text"/> <b>Asset code</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/> <b>Transaction code</b>					
			<b>sum</b> <input type="text"/>	<b>sum</b> <input type="text"/>	<b>sum</b> <input type="text"/>
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .	<b>2</b>				<input type="text"/>
<b>3 Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .	<b>3</b>		<input type="text"/>		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .	<b>4</b>				<input type="text"/>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	<b>5</b>				<input type="text"/>
<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>				( <input type="text"/> )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .	<b>7</b>				<input type="text"/>

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>8</b> <input type="text"/> <b>Asset code</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/> <b>Transaction code</b>					
			<b>sum</b> <input type="text"/>	<b>sum</b> <input type="text"/>	<b>sum</b> <input type="text"/>
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .	<b>9</b>				<input type="text"/>
<b>10 Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d). . . . .	<b>10</b>		<input type="text"/>		
<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>				<input type="text"/>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	<b>12</b>				<input type="text"/>
<b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .	<b>13</b>				<input type="text"/>
<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>				( <input type="text"/> )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .	<b>15</b>				<input type="text"/>

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

Cat. No. 11338H

Schedule D (Form 1040) 2010

**Part III Summary**

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

Schedule D (Form 1040) 2010

☐ VOID☐ CORRECTED

(99)

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

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

## Casualties and Thefts

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

OMB No. 1545-0177

**2010**  
Attachment  
Sequence No. **26**

Name(s) shown on tax return

Identifying number

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

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

Property **A** \_\_\_\_\_  
Property **B** \_\_\_\_\_  
Property **C** \_\_\_\_\_  
Property **D** \_\_\_\_\_

	Properties			
	A	B	C	D
<b>2</b> Cost or other basis of each property . . . . .	<b>2</b>			
<b>3</b> Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	<b>3</b>			
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
<b>4</b> Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	<b>4</b>			
<b>5</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>5</b>			
<b>6</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>6</b>			
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>			
<b>8</b> Enter the <b>smaller</b> of line 2 or line 7 . . . . .	<b>8</b>			
<b>9</b> Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	<b>9</b>			
<b>10</b> Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	<b>10</b>			
<b>11</b> Enter the <b>smaller</b> of line 10 or \$100 . . . . .	<b>11</b>			
<b>12</b> Subtract line 11 from line 10 . . . . .	<b>12</b>			
<b>Caution:</b> Use only one Form 4684 for lines 13 through 21.				
<b>13</b> Add the amounts on line 12 of all Forms 4684 . . . . .	<b>13</b>			
<b>14</b> Add the amounts on line 4 of all Forms 4684. . . . .	<b>14</b>			
<b>15</b> • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.	<b>15</b>			
<b>16</b> If line 14 is <b>less</b> than line 13, enter the difference . . . . .	<b>16</b>			
<b>17</b> Does the amount on line 12 include a loss from a disaster declared a federal disaster in tax years beginning after 2007 that occurred before 2010? <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 3 of the Worksheet for Line 17, in the instructions. If you are filing Schedule A (Form 1040), go to line 18. Otherwise, enter this amount on Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. <input type="checkbox"/> <b>No.</b> Enter -0- and go to line 18 . . . . .	<b>17</b>			
<b>18</b> Subtract line 17 from line 16 . . . . .	<b>18</b>			
<b>19</b> Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .	<b>19</b>			
<b>20</b> Subtract line 19 from line 18. If zero or less, enter -0- . . . . .	<b>20</b>			
<b>21</b> Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	<b>21</b>			

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Cat. No. 129970

Form **4684** (2010)

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

Identifying number

**SECTION B—Business and Income-Producing Property****Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

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

Property A

Property B

Property C

Property D

**Properties**

		A	B	C	D
<b>23</b> Cost or adjusted basis of each property . . . . .	<b>23</b>				
<b>24</b> Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . .	<b>24</b>				
<b>Note:</b> If line 23 is <b>more</b> than line 24, skip line 25.					
<b>25</b> Gain from casualty or theft. If line 24 is <b>more</b> than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	<b>25</b>				
<b>26</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>26</b>				
<b>27</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>27</b>				
<b>28</b> Subtract line 27 from line 26 . . . . .	<b>28</b>				
<b>29</b> Enter the <b>smaller</b> of line 23 or line 28 . . . . .	<b>29</b>				
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.					
<b>30</b> Subtract line 24 from line 29. If zero or less, enter -0-	<b>30</b>				
<b>31</b> Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions) . . . . .	<b>31</b>				

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

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

**Casualty or Theft of Property Held One Year or Less**

<b>32</b>	( ) ( ) ( ) ( )		
<b>33</b> Totals. Add the amounts on line 32 . . . . .	<b>33</b>	( ) ( ) ( ) ( )	
<b>34</b> Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>34</b>		
<b>35</b> Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>35</b>		

**Casualty or Theft of Property Held More Than One Year**

<b>36</b> Casualty or theft gains from Form 4797, line 32 . . . . .	<b>36</b>		
<b>37</b>	( ) ( ) ( ) ( )		
<b>38</b> Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii) . . . . .	<b>38</b>	( ) ( ) ( ) ( )	
<b>39</b> Total gains. Add lines 36 and 37, column (c) . . . . .	<b>39</b>		
<b>40</b> Add amounts on line 38, columns (b)(i) and (b)(ii) . . . . .	<b>40</b>		
<b>41</b> If the loss on line 40 is <b>more</b> than the gain on line 39:			
<b>a</b> Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>41a</b>		
<b>b</b> Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 . . . . .	<b>41b</b>		
<b>42</b> If the loss on line 40 is <b>less</b> than or <b>equal</b> to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .	<b>42</b>		
<b>Note:</b> Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.			

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts**  
**Under Sections 179 and 280F(b)(2))**  
 ▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

**2010**  
 Attachment  
 Sequence No. **27**

Name(s) shown on return

Identifying number

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

**1**

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

<b>2</b>	<b>(a) Description of property</b>	<b>(b) Date acquired (mo., day, yr.)</b>	<b>(c) Date sold (mo., day, yr.)</b>	<b>(d) Gross sales price</b>	<b>(e) Depreciation allowed or allowable since acquisition</b>	<b>(f) Cost or other basis, plus improvements and expense of sale</b>	<b>(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)</b>
	<b>Asset Code</b>					<b>Transaction Code</b>	
				<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>

**3** Gain, if any, from Form 4684, line 42 . . . . . **3**

**4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . . **4**

**5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . . **5**

**6** Gain, if any, from line 32, from other than casualty or theft. . . . . **6**

**7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . . **7**

**Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

**8** Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . . **8**

**9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions) . . . . . **9**

**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):

	<b>Asset Code</b>					<b>Transaction Code</b>	
				<b>SUM</b>	<b>SUM</b>	<b>SUM</b>	<b>SUM</b>

**11** Loss, if any, from line 7 . . . . . **11** ( )

**12** Gain, if any, from line 7 or amount from line 8, if applicable . . . . . **12**

**13** Gain, if any, from line 31 . . . . . **13**

**14** Net gain or (loss) from Form 4684, lines 34 and 41a . . . . . **14**

**15** Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . . **15**

**16** Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . . **16**

**17** Combine lines 10 through 16 . . . . . **17**

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

- a** If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . . **18a**
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . . **18b**

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 130861

Form **4797** (2010)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A</b> <span style="float:right">Asset Code</span>		
<b>B</b>		
<b>C</b>		
<b>D</b>		

		Property A	Property B	Property C	Property D
<b>These columns relate to the properties on lines 19A through 19D. ►</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>				
<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>				
<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>				
<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>	
<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>	
<b>32</b> Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	<b>32</b>	

**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>		

# Installment Sale Income

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

OMB No. 1545-0228

**2010**  
Attachment  
Sequence No. **79**

Name(s) shown on return

Identifying number

1	Description of property ►	Asset Code	Transaction Code
2a	Date acquired (mm/dd/yyyy) ►	b	Date sold (mm/dd/yyyy) ►
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale. . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

5	Selling price including mortgages and other debts. <b>Do not</b> include interest, whether stated or unstated	5	
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	
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14	
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	
16	<b>Gross profit.</b> Subtract line 15 from line 14 . . . . .	16	
17	Subtract line 13 from line 6. If zero or less, enter -0- . . . . .	17	
18	<b>Contract price.</b> Add line 7 and line 17 . . . . .	18	

**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	
22	Add lines 20 and 21 . . . . .	22	
23	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated . . . . .	23	
24	<b>Installment sale income.</b> Multiply line 22 by line 19 . . . . .	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) . . . . .	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions). . . . .	26	

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

27	Name, address, and taxpayer identifying number of related party . . . . .		
28	Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.		
a	<input type="checkbox"/> The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (mm/dd/yyyy) . . . . . ►		
b	<input type="checkbox"/> The first disposition was a sale or exchange of stock to the issuing corporation.		
c	<input type="checkbox"/> The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.		
d	<input type="checkbox"/> The second disposition occurred after the death of the original seller or buyer.		
e	<input type="checkbox"/> It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).		
30	Selling price of property sold by related party (see instructions) . . . . .	30	
31	Enter contract price from line 18 for year of first sale . . . . .	31	
32	Enter the <b>smaller</b> of line 30 or line 31 . . . . .	32	
33	Total payments received by the end of your 2010 tax year (see instructions) . . . . .	33	
34	Subtract line 33 from line 32. If zero or less, enter -0- . . . . .	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . . .	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) . . . . .	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions). . . . .	37	

# Gains and Losses From Section 1256 Contracts and Straddles

▶ Attach to your tax return.

OMB No. 1545-0644

**2010**

Attachment  
 Sequence No. **82**

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
<b>1</b>	<b>Asset code</b>		
	<b>sum</b>		<b>sum</b>
<b>2</b>	Add the amounts on line 1 in columns (b) and (c) . . . . .	<b>2</b> ( )	
<b>3</b>	Net gain or (loss). Combine line 2, columns (b) and (c) . . . . .	<b>3</b>	
<b>4</b>	Form 1099-B adjustments. See instructions and attach schedule . . . . .	<b>4</b>	
<b>5</b>	Combine lines 3 and 4 . . . . .	<b>5</b>	
<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.			
<b>6</b>	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 . . . . .	<b>6</b>	
<b>7</b>	Combine lines 5 and 6 . . . . .	<b>7</b>	
<b>8</b>	<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) . . . . .	<b>8</b>	
<b>9</b>	<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) . . . . .	<b>9</b>	

## 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-
<b>10</b>							
<b>Asset code</b>			<b>sum</b>	<b>sum</b>	<b>sum</b>	<b>sum</b>	<b>sum</b>
<b>11a</b>	Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) . . . . .						<b>11a</b> ( )
<b>b</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) . . . . .						<b>11b</b> ( )

### 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-	
<b>12</b>						
<b>Asset code</b>			<b>sum</b>	<b>sum</b>	<b>sum</b>	
<b>13a</b>	Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) . . . . .					<b>13a</b>
<b>b</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) . . . . .					<b>13b</b>

## 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-
<b>14</b>				
<b>Asset code</b>			<b>sum</b>	<b>sum</b>

**Like-Kind Exchanges**  
 (and section 1043 conflict-of-interest sales)  
 ▶ Attach to your tax return.

Name(s) shown on tax return

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:	Asset code
2	Description of like-kind property received:	Asset code
3	Date like-kind property given up was originally acquired (month, day, year)	3 MM/DD/YY
4	Date you actually transferred your property to other party (month, day, year)	4 MM/DD/YY
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/YY
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6 MM/DD/YY
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 <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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 <b>not</b> the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 <b>unless</b> one of the exceptions on line 11 applies.			
11	If one of the exceptions below applies to the disposition, check the applicable box:		
a	<input type="checkbox"/> The disposition was after the death of either of the related parties.		
b	<input type="checkbox"/> The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.		
c	<input type="checkbox"/> 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.

12	Fair market value (FMV) of other property given up . . . . .	12				
13	Adjusted basis of other property given up . . . . .	13				
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14				
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.						
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15				
16	FMV of like-kind property you received . . . . .	16				
17	Add lines 15 and 16 . . . . .	17				
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18				
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19				
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	21				
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22				
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23				
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24				
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25				

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

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

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .	26			
27	Description of divested property ► . . . . .	27			
28	Description of replacement property ► . . . . .	28			
29	Date divested property was sold (month, day, year) . . . . .	29	MM/DD/YYYY		
30	Sales price of divested property (see instructions). . . . .	30			
31	Basis of divested property . . . . .	31			
32	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32			
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33			
34	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) . . . . .	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) . . . . .	36			
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial Last name Suff.			11 Nongqualified plans		12a R W Q
			13 Statutory Retirement Third-party employee plan sick pay		12b S AA
			14 Other		12c T BB Y
					12d V CC Z
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement

2010

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☒ CORRECTED (if checked)

OMB No. 1545-0238

**2010**  
**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

PAYER'S name, address, ZIP code, federal identification number, and telephone number     	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
	<b>3</b> Type of wager	<b>4</b> Date won
	<b>5</b> Transaction	<b>6</b> Race
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
WINNER'S name, address (including apt. no.), and ZIP code     	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
	<b>11</b> First I.D.	<b>12</b> Second I.D.
	<b>13</b> State/Payer's state identification no.	<b>14</b> State income tax withheld
<p>Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.</p> <p><b>Signature</b> ▶ <span style="float: right;"><b>Date</b> ▶</span></p>		












This information is being furnished to the Internal Revenue Service.

**Copy B**  
**Report this income on your federal tax return. If this form shows federal income tax withheld in box 2, attach this copy to your return.**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

 CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number 		* <b>Caution:</b> <i>The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.</i>	OMB No. 1545-0901  <b>2010</b>  Form <b>1098</b>	<b>Mortgage Interest Statement</b>  <b>Copy B</b> <b>For Payer/Borrower</b> <small>The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.</small>
RECIPIENT'S federal identification no. 	PAYER'S social security number 	1 Mortgage interest received from payer(s)/borrower(s)* \$ 		
PAYER'S/BORROWER'S name 		2 Points paid on purchase of principal residence \$ 		
Street address (including apt. no.) 		3 Refund of overpaid interest \$ 		
City, state, and ZIP code 		4 Mortgage insurance premiums \$ 		
Account number (see instructions) 		5		

Form **1098** (keep for your records) Department of the Treasury - Internal Revenue Service

**CORRECTED** (if checked)

DONEE'S name, street address, city, state, ZIP code, and telephone no.		OMB No. 1545-1959		Attachment Sequence No. <b>155A</b>	
		<div>2010</div> <div>Form <b>1098-C</b></div>			
		1 Date of contribution		<b>Contributions of Motor Vehicles, Boats, and Airplanes</b>  <b>Copy B</b>  <b>For Donor</b>  In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.  <b>Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.</b>	
2 Make, model, and year of vehicle					
DONEE'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number			
DONOR'S name		4a Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City, state, and ZIP code		4c Gross proceeds from sale (see instructions)			
		\$			
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use					
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use					
6a Did you provide goods or services in exchange for the vehicle? . . . . . ► Yes <input type="checkbox"/> No <input type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle					
\$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . . ►					
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked . . . . . ►					

Form **1098-C**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number  <div></div>		<div></div>		OMB No. 1545-1576  <b>2010</b>  Form <b>1098-E</b>	<b>Student Loan Interest Statement</b>  <b>Copy B For Borrower</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
RECIPIENT'S federal identification no. <div></div>	BORROWER'S social security number <div></div>	<b>1</b> Student loan interest received by lender \$ <div></div>			
BORROWER'S name <div></div> Street address (including apt. no.) <div></div> City, state, and ZIP code <div></div>					
Account number (see instructions) <div></div>					
		<b>2</b> If checked, box 1 does <b>not</b> include loan origination fees and/or capitalized interest for loans made before September 1, 2004 . . . <div></div>			

Form **1098-E**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**CORRECTED**

FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 <b>2010</b> Form <b>1098-T</b>	<b>Tuition Statement</b>  <b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service.
		2 Amounts billed for qualified tuition and related expenses \$		
FILER'S federal identification no.	STUDENT'S social security number	3 If this box is checked, your educational institution has changed its reporting method for 2010		
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$	
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2011 ▶	
City, state, and ZIP code				
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund \$	

Form **1098-T** (keep for your records) Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Date of sale or exchange	OMB No. 1545-0715	
		1b CUSIP no.	<div style="font-size: 2em; font-weight: bold;">2010</div> <div>Form <b>1099-B</b></div>	
		2 Stocks, bonds, etc.		
		\$	Reported to IRS } <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Gross proceeds less commissions and option premiums	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax withheld	
		\$	\$	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		5 No. of shares exchanged	6 Classes of stock exchanged	
		7 Description		
		8 Profit or (loss) realized in 2010	9 Unrealized profit or (loss) on open contracts—12/31/2009	
		\$	\$	
CORPORATION'S name		10 Unrealized profit or (loss) on open contracts—12/31/2010	11 Aggregate profit or (loss)	
		\$	\$	
Account number (see instructions)		12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 . . .		

**Proceeds From  
Broker and  
Barter Exchange  
Transactions**

**Copy B**

**For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-B**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Form **1099-C**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

CORPORATION'S name, street address, city, state, ZIP code, and telephone no.  <input type="text"/>		1 Date of sale or exchange <input type="text"/>	OMB No. 1545-1814 <b>2010</b> Form <b>1099-CAP</b>	<b>Changes in Corporate Control and Capital Structure</b>  <b>Copy B For Shareholder</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
		2 Aggregate amount <input type="text"/> c'd* \$ <input type="text"/>		
		3 No. of shares exchanged <input type="text"/>	4 Classes of stock exchanged <input type="text"/>	
CORPORATION'S federal identification no. <input type="text"/>	SHAREHOLDER'S identification no. <input type="text"/>	<input type="text"/>	<input type="text"/>	
SHAREHOLDER'S name <input type="text"/>				
Street address (including apt. no.) <input type="text"/>				
City, state, and ZIP code <input type="text"/>		5 <input type="text"/>		
Account number (see instructions) <input type="text"/>		* You cannot claim a loss based on the amount in box 2. <input type="text"/>		

Form **1099-CAP** (keep for your records) Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.   		1a Total ordinary dividends \$ 	OMB No. 1545-0110  <b>2010</b> Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>
		1b Qualified dividends \$ 		
		PAYER'S federal identification number  		2a Total capital gain distr. \$ 
2c Section 1202 gain \$ 	2d Collectibles (28%) gain \$ 			
RECIPIENT'S identification number  		RECIPIENT'S name   Street address (including apt. no.)   City, state, and ZIP code   Account number (see instructions)  		<b>4 Federal income tax withheld</b> \$ <b>5 Investment expenses</b> \$ <b>6 Foreign tax paid</b> \$ <b>7 Foreign country or U.S. possession</b>  <b>8 Cash liquidation distributions</b> \$ <b>9 Noncash liquidation distributions</b> \$ 
3 Nondividend distributions \$ 		4 Federal income tax withheld \$ 		
		5 Investment expenses \$ 		
6 Foreign tax paid \$ 		7 Foreign country or U.S. possession  		
8 Cash liquidation distributions \$ 		9 Noncash liquidation distributions \$ 		
<p>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</p>				

Form **1099-DIV**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  [REDACTED]		1 Unemployment compensation \$ [REDACTED]		OMB No. 1545-0120  <b>2010</b> Form <b>1099-G</b>
		2 State or local income tax refunds, credits, or offsets \$ [REDACTED]		
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	3 Box 2 amount is for tax year [REDACTED]		4 Federal income tax withheld \$ [REDACTED]
RECIPIENT'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City, state, and ZIP code [REDACTED]		5 ATAA payments \$ [REDACTED]		6 Taxable energy grants \$ [REDACTED]
		7 Agriculture payments \$ [REDACTED]		8 Check if box 2 is trade or business income <input checked="" type="checkbox"/>
		9 Market gain \$ [REDACTED]		
Account number (see instructions) [REDACTED]		10a State	10b State identification no.	11 State income tax withheld

**Certain  
Government  
Payments**

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-G**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Form **1099-H**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  <div></div>		Payer's RTN (optional)		OMB No. 1545-0112	
		1 Interest income \$ <div></div>		<div>2010</div> <div>Interest Income</div> <div>Form 1099-INT</div>	
		2 Early withdrawal penalty \$ <div></div>			
PAYER'S federal identification number <div></div>	RECIPIENT'S identification number <div></div>	3 Interest on U.S. Savings Bonds and Treas. obligations \$ <div></div>			
RECIPIENT'S name <div></div>  Street address (including apt. no.) <div></div>  City, state, and ZIP code <div></div>  Account number (see instructions) <div></div>		4 Federal income tax withheld \$ <div></div>		5 Investment expenses \$ <div></div>	
		6 Foreign tax paid \$ <div></div>		7 Foreign country or U.S. possession <div></div>	
		8 Tax-exempt interest \$ <div></div>		9 Specified private activity bond interest \$ <div></div>	
		10 Tax-exempt bond CUSIP no. (see instructions) <div></div>			

**Copy B  
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-INT**
(keep for your records)
Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  [REDACTED]		1 Gross long-term care benefits paid \$ [REDACTED]		OMB No. 1545-1519  <b>2010</b> Form <b>1099-LTC</b>	<b>Long-Term Care and Accelerated Death Benefits</b>
		2 Accelerated death benefits paid \$ [REDACTED]			
PAYER'S federal identification number [REDACTED]	POLICYHOLDER'S identification number [REDACTED]	3 Per diem [REDACTED] Reimbursed amount [REDACTED]		INSURED'S social security no. [REDACTED]	<b>Copy B</b> <b>For Policyholder</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
POLICYHOLDER'S name [REDACTED]		INSURED'S name [REDACTED]			
Street address (including apt. no.) [REDACTED]		Street address (including apt. no.) [REDACTED]			
City, state, and ZIP code [REDACTED]		City, state, and ZIP code [REDACTED]			
Account number (see instructions) [REDACTED]	4 Qualified contract <input type="checkbox"/> (optional)	5 (optional) [REDACTED]	Chronically ill Terminally ill	Date certified [REDACTED]	

Form **1099-LTC** (keep for your records) Department of the Treasury - Internal Revenue Service

☐ VOID ☒ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.  [REDACTED]		1 Rents \$ [REDACTED]	OMB No. 1545-0115  <b>2010</b> Form <b>1099-MISC</b>		<b>Miscellaneous Income</b>
		2 Royalties \$ [REDACTED]			
		3 Other income \$ [REDACTED]	4 Federal income tax withheld \$ [REDACTED]	<b>Copy 1 For State Tax Department</b>	
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	5 Fishing boat proceeds \$ [REDACTED]	6 Medical and health care payments \$ [REDACTED]		
RECIPIENT'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City, state, and ZIP code [REDACTED]		7 Nonemployee compensation \$ [REDACTED]	8 Substitute payments in lieu of dividends or interest \$ [REDACTED]		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale ► [REDACTED]	10 Crop insurance proceeds \$ [REDACTED]		
		11 [REDACTED]	12 [REDACTED]		
Account number (see instructions) [REDACTED]		13 Excess golden parachute payments \$ [REDACTED]	14 Gross proceeds paid to an attorney \$ [REDACTED]		
15a Section 409A deferrals \$ [REDACTED]	15b Section 409A income \$ [REDACTED]	16 State tax withheld \$ [REDACTED]	17 State/Payer's state no.	18 State income \$ [REDACTED]	

Form **1099-MISC**

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  [REDACTED]		1 Original issue discount for 2010*	OMB No. 1545-0117  <b>2010</b>  Form <b>1099-OID</b>	<b>Original Issue Discount</b>
		\$ [REDACTED]		
		2 Other periodic interest		
		\$ [REDACTED]		
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]	3 Early withdrawal penalty \$ [REDACTED]	4 Federal income tax withheld \$ [REDACTED]	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City, state, and ZIP code [REDACTED]  Account number (see instructions) [REDACTED]		5 Description [REDACTED]		
		6 Original issue discount on U.S. Treasury obligations* \$ [REDACTED]		
		7 Investment expenses \$ [REDACTED]		
		* This may not be the correct figure to report on your income tax return. See instructions on the back.		

Form **1099-OID**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.  [REDACTED]		1 Patronage dividends \$ [REDACTED]	OMB No. 1545-0118  <b>2010</b>  Form <b>1099-PATR</b>	<b>Taxable Distributions Received From Cooperatives</b>  <b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2 Nonpatronage distributions \$ [REDACTED]		
		3 Per-unit retain allocations \$ [REDACTED]		
		4 Federal income tax withheld \$ [REDACTED]		
PAYER'S federal identification number [REDACTED]	RECIPIENT'S identification number [REDACTED]			
RECIPIENT'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City, state, and ZIP code [REDACTED]		5 Redemption of nonqualified notices and retain allocations \$ [REDACTED]	6 Domestic production activities deduction \$ [REDACTED]	
			7 Investment credit \$ [REDACTED]	
		8 Work opportunity credit \$ [REDACTED]	9 Patron's AMT adjustment \$ [REDACTED]	
		10 Other credits and deductions \$ [REDACTED]		
Account number (see instructions) [REDACTED]				

Form **1099-PATR**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

PAYER'S/TRUSTEE'S name, street address, city, state, ZIP code, and telephone number  [REDACTED]		1 Gross distribution \$ [REDACTED]	OMB No. 1545-1760  <b>2010</b>  Form <b>1099-Q</b>	<b>Payments From Qualified Education Programs (Under Sections 529 and 530)</b>  <b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2 Earnings \$ [REDACTED]		
PAYER'S/TRUSTEE'S federal identification no. [REDACTED]	RECIPIENT'S social security number [REDACTED]	3 Basis \$ [REDACTED]	4 Trustee-to-trustee transfer [REDACTED]	
RECIPIENT'S name [REDACTED]  Street address (including apt. no.) [REDACTED]  City, state, and ZIP code [REDACTED]		5 Check one: • Qualified tuition program— Private <input type="checkbox"/> or State <input type="checkbox"/> • Coverdell ESA <input type="checkbox"/>	6 If this box is checked, the recipient is not the designated beneficiary <input type="checkbox"/>	
		If the fair market value (FMV) is shown below, see <b>Pub. 970</b> , Tax Benefits for Education, for how to figure earnings.		
Account number (see instructions) [REDACTED]				

Form **1099-Q**

(keep for your records)

Department of the Treasury - Internal Revenue Service

☐ VOID ☒ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		\$		<div style="font-size: 2em; font-weight: bold;">2010</div>		
		2a Taxable amount				
		\$		Form <b>1099-R</b>		<b>Copy 1 For State, City, or Local Tax Department</b>
		2b Taxable amount not determined		Total distribution		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		
		\$		\$		
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code		5 Employee contributions / Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$		\$		
		7 Distribution code(s)	IRA/SEP/SIMPLE	8 Other	%	
		\$		\$		
		9a Your percentage of total distribution		9b Total employee contributions		
		%		\$		
	1st year of desig. Roth contrib.	10 State tax withheld		11 State/Payer's state no.		12 State distribution
		\$				\$
		\$				\$
Account number (see instructions)		13 Local tax withheld		14 Name of locality		15 Local distribution
		\$				\$
		\$				\$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

FILER'S name, street address, city, state, ZIP code, and telephone no.  <div></div>		1 Date of closing <div></div>	OMB No. 1545-0997  <b>2010</b>  Form <b>1099-S</b>	<b>Proceeds From Real Estate Transactions</b>  <b>Copy B</b> <b>For Transferor</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
		2 Gross proceeds \$ <div></div>		
FILER'S federal identification number <div></div>	TRANSFEROR'S identification number <div></div>	3 Address or legal description  <div></div>		
TRANSFEROR'S name <div></div> Street address (including apt. no.) <div></div> City, state, and ZIP code <div></div>				
Account or escrow number (see instructions) <div></div>		4 Transferor received or will receive property or services as part of the consideration (if checked). . . ▶ <div></div>	5 Buyer's part of real estate tax \$ <div></div>	

Form **1099-S** (keep for your records) Department of the Treasury - Internal Revenue Service

☒ CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code  		OMB No. 1545-1517  <b>2010</b> Form <b>1099-SA</b>		<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>  <b>Copy B For Recipient</b>  This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number  	RECIPIENT'S identification number  	<b>1</b> Gross distribution \$ 	<b>2</b> Earnings on excess cont. \$ 	
RECIPIENT'S name  Street address (including apt. no.)  City, state, and ZIP code  		<b>3</b> Distribution code  	<b>4</b> FMV on date of death \$ 	
		<b>5</b> HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>		
Account number (see instructions)  				

Form **1099-SA**

(keep for your records)

Department of the Treasury - Internal Revenue Service

# FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

**2010**

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name		Box 2. Beneficiary's Social Security Number	
3. Benefits Paid in 2010	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4)	
<p><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> <p>Workman's Comp Offset</p> <p>Retire/disable indicator</p> <p>SSA/RRB indicator</p>		<p><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> <p>Box 6. Voluntary Federal Income Tax Withheld</p> <p>Box 7. Address</p> <p>Box 8. Claim Number (Use this number if you need to contact SSA.)</p>	

Form SSA-1099-SM (1-2011)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

Form **5498**

(keep for your records)

Department of the Treasury - Internal Revenue Service

**CORRECTED**

TRUSTEE'S or ISSUER'S name, street address, city, state, and ZIP code		1 Coverdell ESA contributions	OMB No. 1545-1815  <b>2010</b> Form <b>5498-ESA</b>
		\$	
		2 Rollover contributions	
		\$	
TRUSTEE'S/ISSUER'S federal identification no.	BENEFICIARY'S social security number		
BENEFICIARY'S name			
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (see instructions)			

**Coverdell ESA  
Contribution  
Information**

**Copy B  
For Beneficiary**

The information  
in boxes 1 and 2  
is being furnished  
to the Internal  
Revenue Service.

Form **5498-ESA**

(keep for your records)

Department of the Treasury - Internal Revenue Service



\_\_\_\_\_

The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.

Department of the Treasury - Internal Revenue Service

**Schedule K-1  
(Form 1041)**Department of the Treasury  
Internal Revenue Service**2010**For calendar year 2010,  
or tax year beginning \_\_\_\_\_, 2010,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_**Beneficiary's Share of Income, Deductions,  
Credits, etc.**

► See back of form and instructions.

**Part I Information About the Estate or Trust****A** Estate's or trust's employer identification number**B** Estate's or trust's name**C** Fiduciary's name, address, city, state, and ZIP code**D** ☐ Check if Form 1041-T was filed and enter the date it was filed  
\_\_\_\_\_**E** ☐ Check if this is the final Form 1041 for the estate or trust**Part II Information About the Beneficiary****F** Beneficiary's identifying number**G** Beneficiary's name, address, city, state, and ZIP code**H** ☐ Domestic beneficiary ☐ Foreign beneficiary☐ Final K-1☒ Amended K-1

OMB No. 1545-0092

**Part III Beneficiary's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Interest income	<b>11</b>	Final year deductions
<b>2a</b>	Ordinary dividends		
<b>2b</b>	Qualified dividends		
<b>3</b>	Net short-term capital gain		
<b>4a</b>	Net long-term capital gain		
<b>4b</b>	28% rate gain	<b>12</b>	Alternative minimum tax adjustment
<b>4c</b>	Unrecaptured section 1250 gain		
<b>5</b>	Other portfolio and nonbusiness income		
<b>6</b>	Ordinary business income		
<b>7</b>	Net rental real estate income	<b>13</b>	Credits and credit recapture
<b>8</b>	Other rental income		
<b>9</b>	Directly apportioned deductions		
		<b>14</b>	Other information
<b>10</b>	Estate tax deduction		

\*See attached statement for additional information.

**Note.** A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Cat. No. 11380D

Schedule K-1 (Form 1041) 2010

**Schedule K-1  
(Form 1065)**

Department of the Treasury  
Internal Revenue Service

2010

For calendar year 2010, or tax  
year beginning \_\_\_\_\_, 2010  
ending \_\_\_\_\_, 20\_\_\_\_

**Partner's Share of Income, Deductions,  
Credits, etc.**

► See back of form and separate instructions.

**Part I Information About the Partnership**

**A** Partnership's employer identification number \_\_\_\_\_

**B** Partnership's name, address, city, state, and ZIP code \_\_\_\_\_

**C** IRS Center where partnership filed return \_\_\_\_\_

**D** ☐ Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

**E** Partner's identifying number \_\_\_\_\_

**F** Partner's name, address, city, state, and ZIP code \_\_\_\_\_

**G** ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member

**H** ☐ Domestic partner ☐ Foreign partner

**I** What type of entity is this partner? \_\_\_\_\_

**J** Partner's share of profit, loss, and capital (see instructions):

Beginning		Ending	
Profit	%		%
Loss	%		%
Capital	%		%

**K** Partner's share of liabilities at year end:

Nonrecourse . . . . . \$ \_\_\_\_\_

Qualified nonrecourse financing . . . . . \$ \_\_\_\_\_

Recourse . . . . . \$ \_\_\_\_\_

**L** Partner's capital account analysis:

Beginning capital account . . . . . \$ \_\_\_\_\_

Capital contributed during the year . . . . . \$ \_\_\_\_\_

Current year increase (decrease) . . . . . \$ \_\_\_\_\_

Withdrawals & distributions . . . . . \$ ( \_\_\_\_\_ )

Ending capital account . . . . . \$ \_\_\_\_\_

☐ Tax basis ☐ GAAP ☐ Section 704(b) book

☐ Other (explain) \_\_\_\_\_

**M** Did the partner contribute property with a built-in gain or loss?

☐ Yes ☐ No

If "Yes", attach statement (see instructions)

☐ Final K-1

☒ Amended K-1

OMB No. 1545-0099

**Part III Partner's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)	<b>16</b>	Foreign transactions
<b>4</b>	Guaranteed payments		
<b>5</b>	Interest income		
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)		
<b>9a</b>	Net long-term capital gain (loss)	<b>17</b>	Alternative minimum tax (AMT) items
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain		
<b>10</b>	Net section 1231 gain (loss)	<b>18</b>	Tax-exempt income and nondeductible expenses
<b>11</b>	Other income (loss)		
<b>12</b>	Section 179 deduction	<b>19</b>	Distributions
<b>13</b>	Other deductions		
		<b>20</b>	Other information
<b>14</b>	Self-employment earnings (loss)		

\*See attached statement for additional information.

For IRS Use Only

**Schedule K-1**  
**(Form 1120S)**  
Department of the Treasury  
Internal Revenue Service

2010

For calendar year 2010, or tax  
year beginning \_\_\_\_\_, 2010  
ending \_\_\_\_\_, 20\_\_\_\_

**Shareholder's Share of Income, Deductions,  
Credits, etc.** ▶ See back of form and separate instructions.

671110  
OMB No. 1545-0130

☐ Final K-1 ☒ Amended K-1

**Part III Shareholder's Share of Current Year Income,  
Deductions, Credits, and Other Items**

**Part I Information About the Corporation**

**A** Corporation's employer identification number

**B** Corporation's name, address, city, state, and ZIP code

**C** IRS Center where corporation filed return

**Part II Information About the Shareholder**

**D** Shareholder's identifying number

**E** Shareholder's name, address, city, state, and ZIP code

**F** Shareholder's percentage of stock  
ownership for tax year \_\_\_\_\_ %

For IRS Use Only

<b>1</b>	Ordinary business income (loss)	<b>13</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions
<b>6</b>	Royalties		
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)		
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis
<b>12</b>	Other deductions		
		<b>17</b>	Other information

\* See attached statement for additional information.



# **Proposed Tax Year 2010 Forms and Schedules**

## **Changes to Special Studies Branch Programs**

### **Estate and Gift Programs**

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#### **Form 706, Estate Study**

The 2010 form is still being drafted. Changes will be determined in summer 2011.

#### **Form 706-NA, Nonresident Alien Estate Tax Study**

There are no changes to the SOI Study for Tax Year 2010.

#### **Form 709, Gift Study**

There are no changes to the SOI Study for Tax Year 2010.

### **Tax-Exempt Organizations Programs**

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#### **Form 990, 990-EZ, Exempt Organization Study**

Additional data from Schedule H, Part V are being captured for 2010.

#### **Form 990-PF, Private Foundation Study**

There are no changes to the SOI study for Tax Year 2010.

#### **Form 990-T, Exempt Organization Business Income Tax Return Study**

On Part IV, a new line item has been added to capture credits for small employer health insurance premiums reported on Form 8941.

#### **Form 4720, Excise Tax Study**

There are no changes to the SOI study for 2010.

#### **Form 5227, Split Interest Trust Information Return**

There are no changes to the SOI study for Tax Year 2010.

# **Proposed Tax Year 2010 Forms and Schedules**

## **Changes to Special Studies Branch Programs**

### **Tax-Exempt Bonds Programs**

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#### **Form 8038, Tax-Exempt Private Activity Bond Study**

There are no changes to the SOI study for Tax Year 2010.

#### **Form 8038-G, Tax-Exempt Governmental Obligations Study**

There are no changes to the SOI study for 2010.

#### **Form 8038-B, Build America Bonds and Recovery Zone Economic Development Bonds Study**

SOI will be editing essentially all data items from this form, which is new for 2010.

#### **Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds**

On Part II, checkboxes have been added to line 17. Part III has been expanded to include additional tax credit bonds for the SOI study for 2010.

#### **Form 8038-TC, Return for Tax Credit Bonds and Specified Tax Credit Bonds**

SOI will be editing essentially all data items from this form, which is new for 2010.

### **International Special Studies Programs**

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#### **Form 1042S, Foreign Persons' U.S. Income**

There are no changes from the 2009 study.

#### **Form 1118, Foreign Tax Credit—Corporations**

One item has been added to Schedule B, Part 2.

#### **Form 1120-IC-DISC, Interest Charge Domestic International Sales Corporations**

Data from Form 8404, Interest Charge on DISC-Related Tax Liability, are now edited for the study.

#### **Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts**

There are no substantial changes from the 2006 study.

# **Proposed Tax Year 2010 Forms and Schedules**

## **Changes to Special Studies Branch Programs**

### **International Special Studies Programs—continued**

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#### **Form 3520-A, Annual Information Return of Foreign Trusts With a U.S. Owner**

There are no substantial changes from the 2006 study.

#### **Form 5471, Controlled Foreign Corporations**

There are no substantial changes from the 2008 study.

#### **Form 5713, International Boycotts**

There are no changes from the 2009 study.

#### **Form 8288, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests**

There are no substantial changes from the 2009 study.

#### **Form 8805, Partnership Withholding**

There are no changes from the 2009 study.

#### **Form 8832, Entity Classification Elections**

There are no changes from the 2009 study.

#### **Form 8858, Disregarded Entities**

There are no substantial changes from the 2008 study.



# United States Estate (and Generation-Skipping Transfer) Tax Return

OMB No. 1545-0015

Department of the Treasury  
Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions).  
To be filed for decedents dying after December 31, 2008, and before January 1, 2010.

<b>Part 1—Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)	<b>1b</b> Decedent's last name	<b>2</b> Decedent's Social Security No.	
	<b>3a</b> County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death
	<b>6a</b> Name of executor (see page 5 of the instructions)	<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no.		
	<b>6c</b> Executor's social security number (see page 5 of the instructions)			
	Phone no. ( )			<b>7b</b> Case number
	<b>7a</b> Name and location of court where will was probated or estate administered			
<b>8</b> If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. <b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>				
<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>				

<b>Part 2—Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5—Recapitulation, page 3, item 12)	<b>1</b>		
	<b>2</b> Tentative total allowable deductions (from Part 5—Recapitulation, page 3, item 22)	<b>2</b>		
	<b>3a</b> Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	<b>3a</b>		
	<b>b</b> State death tax deduction	<b>3b</b>		
	<b>c</b> Taxable estate (subtract line 3b from line 3a)	<b>3c</b>		
	<b>4</b> Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	<b>4</b>		
	<b>5</b> Add lines 3c and 4	<b>5</b>		
	<b>6</b> Tentative tax on the amount on line 5 from Table A on page 4 of the instructions	<b>6</b>		
	<b>7</b> Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	<b>7</b>		
	<b>8</b> Gross estate tax (subtract line 7 from line 6)	<b>8</b>		
	<b>9</b> Maximum unified credit (applicable credit amount) against estate tax	<b>9</b>		
	<b>10</b> Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See page 6 of the instructions.)	<b>10</b>		
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)	<b>11</b>		
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero)	<b>12</b>		
	<b>13</b> Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	<b>13</b>		
	<b>14</b> Credit for tax on prior transfers (from Schedule Q)	<b>14</b>		
	<b>15</b> Total credits (add lines 13 and 14)	<b>15</b>		
	<b>16</b> Net estate tax (subtract line 15 from line 12)	<b>16</b>		
	<b>17</b> Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	<b>17</b>		
	<b>18</b> Total transfer taxes (add lines 16 and 17)	<b>18</b>		
<b>19</b> Prior payments. Explain in an attached statement	<b>19</b>			
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18)	<b>20</b>			

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

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

<b>Estate of:</b>	<b>Decedent's Social Security Number</b>
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**Part 3—Elections by the Executor**

Please check the "Yes" or "No" box for each question (see instructions beginning on page 6).

**Note.** Some of these elections may require the posting of bonds or liens.

		Yes	No
<b>1</b> Do you elect alternate valuation? . . . . .	<b>1</b>		
<b>2</b> Do you elect special-use valuation? . . . . . If "Yes," you must complete and attach Schedule A-1.	<b>2</b>		
<b>3</b> Do you elect to pay the taxes in installments as described in section 6166? . . . . . If "Yes," you must attach the additional information described on pages 10 and 11 of the instructions. <b>Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.</b>	<b>3</b>		
<b>4</b> Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163? . . . . .	<b>4</b>		

**Part 4—General Information** (Note. Please attach the necessary supplemental documents. You must attach the death certificate.) (see instructions on page 12)

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)	
I declare that I am the <input type="checkbox"/> attorney/ <input type="checkbox"/> certified public accountant/ <input type="checkbox"/> enrolled agent (you must check the applicable box) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.			
Signature	CAF number	Date	Telephone number

<b>1</b> Death certificate number and issuing authority (attach a copy of the death certificate to this return).	
<b>2</b> Decedent's business or occupation. If retired, check here <input type="checkbox"/> and state decedent's former business or occupation.	
<b>3</b> Marital status of the decedent at time of death: <input type="checkbox"/> Married <input type="checkbox"/> Widower or widow, name, SSN, and date of death of deceased spouse <input type="checkbox"/> Single <input type="checkbox"/> Legally separated <input type="checkbox"/> Divorced—Date divorce decree became final	

<b>4a</b> Surviving spouse's name	<b>4b</b> Social security number	<b>4c</b> Amount received (see page 12 of the instructions)
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**5** Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)

All unascertainable beneficiaries and those who receive less than \$5,000

Total	
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Please check the "Yes" or "No" box for each question.

		Yes	No
<b>6</b> Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see page 12 of the instructions)?	<b>6</b>		
<b>7a</b> Have federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:	<b>7a</b>		
<b>7b</b> Period(s) covered	<b>7c</b> Internal Revenue office(s) where filed		
<b>8a</b> Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?	<b>8a</b>		
<b>b</b> Did the decedent own any insurance on the life of another that is not included in the gross estate?	<b>b</b>		

(continued on next page)

**Part 4—General Information** *(continued)*

If you answer "Yes" to any of questions 9–16, you must attach additional information as described in the instructions.		Yes	No
9	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
10a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
b	If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions for Schedule F on page 20 for reporting the total accumulated or effective discounts taken on Schedule F or G . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
11	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 15 of the separate instructions)? If "Yes," you must complete and attach Schedule G . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
12a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
c	Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent? . . . . . If "Yes," was there a GST taxable termination (under section 2612) upon the death of the decedent? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).	<input type="checkbox"/>	<input type="checkbox"/>
e	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b? . . . . . If "Yes," provide the EIN number to this transferred/sold item. ►	<input type="checkbox"/>	<input type="checkbox"/>
13	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
14	Did the decedent 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? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
15	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
16	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

**Part 5—Recapitulation**

Item number	Gross estate	Alternate value	Value at date of death
1	Schedule A—Real Estate . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
2	Schedule B—Stocks and Bonds . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
3	Schedule C—Mortgages, Notes, and Cash . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
8	Schedule H—Powers of Appointment . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
9	Schedule I—Annuities . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
10	Total gross estate (add items 1 through 9) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
11	Schedule U—Qualified Conservation Easement Exclusion . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2—Tax Computation . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
Item number	Deductions	Amount	
13	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
14	Schedule K—Debts of the Decedent . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
15	Schedule K—Mortgages and Liens . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
16	Total of items 13 through 15 . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
18	Schedule L—Net Losses During Administration . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
19	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
20	Schedule M—Bequests, etc., to Surviving Spouse . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
21	Schedule O—Charitable, Public, and Similar Gifts and Bequests . . . . .	<input type="checkbox"/>	<input type="checkbox"/>
22	Tentative total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation . . . . .	<input type="checkbox"/>	<input type="checkbox"/>

Decedent's Social Security Number

Estate of:

**SCHEDULE A—Real Estate**

- For jointly owned property that must be disclosed on Schedule E, see the instructions on the reverse side of Schedule E.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
Total from continuation schedules or additional sheets attached to this schedule . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 1.) . . . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions on the reverse side.)

**Schedule A—Page 4**



Decedent's Social Security Number

Estate of:

**SCHEDULE B—Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
1						
Total from continuation schedules (or additional sheets) attached to this schedule . . .						
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 2.) . . . . .						

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedule B are in the separate instructions.)

**Schedule B—Page 12**

Decedent's Social Security Number

Estate of:

**SCHEDULE C—Mortgages, Notes, and Cash**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
Total from continuation schedules (or additional sheets) attached to this schedule . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 3.) . . . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
 (See the instructions on the reverse side.)

<b>Estate of:</b>	<b>Decedent's Social Security Number</b>
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**SCHEDULE D—Insurance on the Decedent's Life**

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
Total from continuation schedules (or additional sheets) attached to this schedule . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 4.) . . . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions on the reverse side.)

Decedent's Social Security Number

Estate of:

**SCHEDULE E—Jointly Owned Property**

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

**PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))**

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1					
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .					
<b>1a</b> Totals . . . . .			<b>1a</b>		
<b>1b</b> Amounts included in gross estate (one-half of line <b>1a</b> ) . . . . .			<b>1b</b>		

**PART 2. All Other Joint Interests****2a** State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
1						
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .						
<b>2b</b> Total other joint interests . . . . .				<b>2b</b>		
<b>3</b> Total includible joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5 . . . . .				<b>3</b>		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions on the reverse side.)**Schedule E—Page 17**

Decedent's Social Security Number

Estate of:

**SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
<b>1</b> Did the decedent at the time of death own any works of art or items with collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? . . . . . If "Yes," submit full details on this schedule and attach appraisals.		
<b>2</b> Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? . . . . . If "Yes," submit full details on this schedule.		
<b>3</b> Did the decedent at the time of death have, or have access to, a safe deposit box? . . . . . If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.  If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
<b>1</b>					
Total from continuation schedules (or additional sheets) attached to this schedule . . .					
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 6.) . . . . .					

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions on the reverse side.)



Decedent's Social Security Number

Estate of:

**SCHEDULE I—Annuities****Note.** Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see page 17 of the instructions).

**A** Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)? . . . . . 

<b>Yes</b>	<b>No</b>

If "Yes," you must attach the information required by the instructions.

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
1				
Total from continuation schedules (or additional sheets) attached to this schedule . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 9.) . . . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

**Schedule I—Page 22**

(The instructions to Schedule I are in the separate instructions.)

Decedent's Social Security Number

Estate of:

**SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims**

**Note.** Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041 if a waiver is filed to waive the deduction on Form 706 (see the Form 1041 instructions).

Item number	Description	Expense amount	Total amount
<b>1</b>	<b>A. Funeral expenses:</b>		
	Total funeral expenses . . . . .		
	<b>B. Administration expenses:</b>		
<b>1</b>	Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .		
<b>2</b>	Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .		
<b>3</b>	Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .		
		Expense amount	
<b>4</b>	Miscellaneous expenses:		
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule . . . . .		
	Total miscellaneous expenses . . . . .		
	<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 13.) . . . . .		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions on the reverse side.)

Schedule J—Page 23

<b>Estate of:</b>	<b>Decedent's Social Security Number</b>
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**SCHEDULE K—Debts of the Decedent, and Mortgages and Liens**

Item number	Debts of the Decedent—Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction
1				
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 14.) . . . . .				

Item number	Mortgages and Liens—Description	Amount
1		
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .		
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 15.) . . . . .		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(The instructions to Schedule K are in the separate instructions.)

Decedent's Social Security Number

Estate of:

## SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Item number	Net losses during administration (Note. Do not deduct losses claimed on a federal income tax return.)	Amount
1		

Total from continuation schedules (or additional sheets) attached to this schedule . . . . .

**TOTAL.** (Also enter on Part 5—Recapitulation, page 3, at item 18.) . . . . .

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount
1		

Total from continuation schedules (or additional sheets) attached to this schedule . . . . .

**TOTAL.** (Also enter on Part 5—Recapitulation, page 3, at item 19.) . . . . .

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

**Schedule L—Page 26**

(The instructions to Schedule L are in the separate instructions.)

Decedent's Social Security Number

Estate of:

**SCHEDULE M—Bequests, etc., to Surviving Spouse**

**Election To Deduct Qualified Terminable Interest Property Under Section 2056(b)(7).** If a trust (or other property) meets the requirements of qualified terminable interest property under section 2056(b)(7), and

- The trust or other property is listed on Schedule M and
- The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M, then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2056(b)(7).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

**Election To Deduct Qualified Domestic Trust Property Under Section 2056A.** If a trust meets the requirements of a qualified domestic trust under section 2056A(a) and this return is filed no later than 1 year after the time prescribed by law (including extensions) for filing the return, and

- The entire value of a trust or trust property is listed on Schedule M and
- The entire value of the trust or trust property is entered as a deduction on Schedule M, then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as qualified domestic trust property.

	Yes	No
<b>1</b> Did any property pass to the surviving spouse as a result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).	<b>1</b>	
<b>2a</b> In what country was the surviving spouse born? _____		
<b>b</b> What is the surviving spouse's date of birth? _____		
<b>c</b> Is the surviving spouse a U.S. citizen? . . . . .	<b>2c</b>	
<b>d</b> If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____		
<b>e</b> If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____		
<b>3 Election Out of QTIP Treatment of Annuities.</b> Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions) . . . . .	<b>3</b>	

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
<b>A1</b>	QTIP property:	
<b>B1</b>	All other property:	
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .		

<b>4 Total</b> amount of property interests listed on Schedule M . . . . .	<b>4</b>	
<b>5a</b> Federal estate taxes payable out of property interests listed on Schedule M . . . . .	<b>5a</b>	
<b>b</b> Other death taxes payable out of property interests listed on Schedule M . . . . .	<b>5b</b>	
<b>c</b> Federal and state GST taxes payable out of property interests listed on Schedule M . . . . .	<b>5c</b>	
<b>d</b> Add items 5a, 5b, and 5c . . . . .	<b>5d</b>	
<b>6</b> Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5—Recapitulation, page 3, at item 20 . . . . .	<b>6</b>	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions on the reverse side.)

Decedent's Social Security Number

Estate of:

**SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests**

	Yes	No
<b>1a</b> If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule? . . . . . If "Yes," full details must be submitted with this schedule.		
<b>b</b> According to the information and belief of the person or persons filing this return, is any such action planned? . . . . . If "Yes," full details must be submitted with this schedule.		
<b>2</b> Did any property pass to charity as the result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).		

Item number	Name and address of beneficiary	Character of institution	Amount
<b>1</b>			

Total from continuation schedules (or additional sheets) attached to this schedule . . . . .

<b>3</b> Total . . . . .	<b>3</b>	
<b>4a</b> Federal estate tax payable out of property interests listed above . . . . .	<b>4a</b>	
<b>b</b> Other death taxes payable out of property interests listed above . . . . .	<b>4b</b>	
<b>c</b> Federal and state GST taxes payable out of property interests listed above . . . . .	<b>4c</b>	
<b>d</b> Add items 4a, 4b, and 4c . . . . .	<b>4d</b>	
<b>5</b> Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 21 . . . . .	<b>5</b>	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(The instructions to Schedule O are in the separate instructions.)

**United States Estate (and Generation-Skipping Transfer) Tax Return**  
**Estate of nonresident not a citizen of the United States**  
**To be filed for decedents dying after December 31, 2008.**  
 ▶ See separate instructions.

OMB No. 1545-0531

Attach supplemental documents and translations. Show amounts in U.S. dollars.

**Part I Decedent, Executor, and Attorney**

<b>1a</b> Decedent's first (given) name and middle initial		<b>b</b> Decedent's last (family) name		<b>2</b> U.S. taxpayer ID number (if any)	
<b>3</b> Place of death		<b>4</b> Domicile at time of death		<b>5</b> Citizenship (nationality)	
<b>6</b> Date of death		<b>7a</b> Date of birth		<b>b</b> Place of birth	
<b>8</b> Business or occupation		<b>9a</b> Name of executor		<b>10a</b> Name of attorney for estate	
<b>In United States</b>		<b>b</b> Address		<b>b</b> Address	
<b>Outside United States</b>		<b>11a</b> Name of executor		<b>12a</b> Name of attorney for estate	
<b>b</b> Address		<b>b</b> Address		<b>b</b> Address	

**Part II Tax Computation**

<b>1</b> Taxable estate from Schedule B, line 9	<b>1</b>	
<b>2</b> Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511)	<b>2</b>	
<b>3</b> Total. Add lines 1 and 2.	<b>3</b>	
<b>4</b> Tentative tax on the amount on line 3 (see instructions)	<b>4</b>	
<b>5</b> Tentative tax on the amount on line 2 (see instructions)	<b>5</b>	
<b>6</b> Gross estate tax. Subtract line 5 from line 4.	<b>6</b>	
<b>7</b> Unified credit. Enter smaller of line 6 amount or maximum allowed (see instructions)	<b>7</b>	
<b>8</b> Balance. Subtract line 7 from line 6.	<b>8</b>	
<b>9</b> Other credits (see instructions)	<b>9</b>	
<b>10</b> Credit for tax on prior transfers. Attach Schedule Q, Form 706	<b>10</b>	
<b>11</b> Total. Add lines 9 and 10	<b>11</b>	
<b>12</b> Net estate tax. Subtract line 11 from line 8	<b>12</b>	
<b>13</b> Total generation-skipping transfer tax. Attach Schedule R, Form 706	<b>13</b>	
<b>14</b> <b>Total transfer taxes.</b> Add lines 12 and 13	<b>14</b>	
<b>15</b> Earlier payments. See instructions and attach explanation	<b>15</b>	
<b>16</b> Balance due. Subtract line 15 from line 14 (see instructions)	<b>16</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States. Declaration of preparer (other than executor) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor		Date	
	Signature of executor		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. ( )

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

Cat. No. 10145K

Form **706-NA** (Rev. 9-2009)

**Part III General Information**

	Yes	No		Yes	No
<b>1a</b> Did the decedent die testate? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>7</b> Did the decedent make any transfer (of property that was located in the United States at either the time of the transfer or the time of death) described in sections 2035, 2036, 2037, or 2038 (see the instructions for Form 706, Schedule G)? . . . . . <i>If "Yes," attach Schedule G, Form 706.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Were letters testamentary or of administration granted for the estate? . . . . . <i>If granted to persons other than those filing the return, include names and addresses on page 1.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did the decedent, at the time of death, own any:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>8</b> At the date of death, were there any trusts in existence that were created by the decedent and that included property located in the United States either when the trust was created or when the decedent died? . . . <i>If "Yes," attach Schedule G, Form 706.</i>	<input type="checkbox"/>	<input type="checkbox"/>
<b>a</b> Real property located in the United States? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> U.S. corporate stock? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Debt obligations of (1) a U.S. person, or (2) the United States, a state or any political subdivision, or the District of Columbia? . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Other property located in the United States? .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>9</b> At the date of death, did the decedent:	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Was the decedent engaged in business in the United States at the date of death? . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<b>a</b> Have a general power of appointment over any property located in the United States? .	<input checked="" type="checkbox"/>
<b>4</b> At the date of death, did the decedent have access, personally or through an agent, to a safe deposit box located in the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>b</b> Or, at any time, exercise or release the power? <i>If "Yes" to either a or b, attach Schedule H, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> At the date of death, did the decedent own any property located in the United States as a joint tenant with right of survivorship; as a tenant by the entirety; or, with surviving spouse, as community property? . . . . . <i>If "Yes," attach Schedule E, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>10a</b> Have federal gift tax returns ever been filed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<b>b</b> Periods covered ▶ . . . . .		
<b>6a</b> Had the decedent ever been a citizen or resident of the United States (see instructions)? . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>c</b> IRS offices where filed ▶ . . . . .		
	<input type="checkbox"/>	<input type="checkbox"/>	<b>11</b> Does the gross estate in the United States include any interests in property transferred to a "skip person" as defined in the instructions to Schedule R of Form 706? . <i>If "Yes," attach Schedules R and/or R-1, Form 706.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death? (see instructions).	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

**Schedule A. Gross Estate in the United States** (see instructions)

Yes No

Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)? ▶

To make the election, you must check this box "Yes." If you check "Yes," complete **all** columns. If you check "No," complete columns (a), (b), and (e); you may leave columns (c) and (d) blank or you may use them to expand your column (b) description.

(a) Item no.	(b) Description of property and securities For securities, give CUSIP number	(c) Alternate valuation date	(d) Alternate value in U.S. dollars	(e) Value at date of death in U.S. dollars
<b>1</b>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
(If you need more space, attach additional sheets of same size.)			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Total.</b> . . . . .			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Schedule B. Taxable Estate****Caution.** You must document lines 2 and 4 for the deduction on line 5 to be allowed.

<b>1</b> Gross estate in the United States (Schedule A total) . . . . .	<b>1</b>	<input checked="" type="checkbox"/>
<b>2</b> Gross estate outside the United States (see instructions) . . . . .	<b>2</b>	<input checked="" type="checkbox"/>
<b>3</b> Entire gross estate wherever located. Add amounts on lines 1 and 2 . . . . .	<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b> Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration. Attach itemized schedule. (see instructions). . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b> Deduction for expenses, claims, etc. Divide line 1 by line 3 and multiply the result by line 4 . . . . .	<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b> Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation) . . . . .	<b>6</b>	<input checked="" type="checkbox"/>
<b>7</b> State death tax deduction (see instructions) . . . . .	<b>7</b>	<input checked="" type="checkbox"/>
<b>8</b> Total deductions. Add lines 5, 6, and 7 . . . . .	<b>8</b>	<input checked="" type="checkbox"/>
<b>9</b> Taxable estate. Subtract line 8 from line 1. Enter here and on line 1 of Part II . . . . .	<b>9</b>	<input checked="" type="checkbox"/>

Part 1 – General Information

1	Donor's first name and middle initial	2	Donor's last name	3	Donor's social security number	
4	Address (number, street, and apartment number)			5	Legal residence (domicile)	
6	City, state, and ZIP code			7	Citizenship (see instructions)	
8	If the donor died during the year, check here ▶ <input type="checkbox"/> and enter date of death _____, _____.				Yes	No
9	If you extended the time to file this Form 709, check here ▶ <input type="checkbox"/>					
10	Enter the total number of donees listed on Schedule A. Count each person only once. ▶					
11a	Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b . . . . .					
b	If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)? . . . . .					
12	Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13–18 and go to Schedule A.) . . . . .					
13	Name of consenting spouse		14	SSN		
15	Were you married to one another during the entire calendar year? (see instructions) . . . . .					
16	If 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date (see instructions) ▶					
17	Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.) . . . . .					
18	Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.					
Consenting spouse's signature ▶				Date ▶		

Part 2 – Tax Computation

1	Enter the amount from Schedule A, Part 4, line 11 . . . . .	1		
2	Enter the amount from Schedule B, line 3 . . . . .	2		
3	Total taxable gifts. Add lines 1 and 2 . . . . .	3		
4	Tax computed on amount on line 3 (see Table for Computing Gift Tax in separate instructions) . . . . .	4		
5	Tax computed on amount on line 2 (see Table for Computing Gift Tax in separate instructions) . . . . .	5		
6	Balance. Subtract line 5 from line 4 . . . . .	6		
7	Maximum unified credit (nonresident aliens, see instructions) . . . . .	7		
8	Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C) . . . . .	8		
9	Balance. Subtract line 8 from line 7. Do not enter less than zero . . . . .	9		
10	Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions) . . . . .	10		
11	Balance. Subtract line 10 from line 9. Do not enter less than zero . . . . .	11		
12	Unified credit. Enter the smaller of line 6 or line 11 . . . . .	12		
13	Credit for foreign gift taxes (see instructions) . . . . .	13		
14	Total credits. Add lines 12 and 13 . . . . .	14		
15	Balance. Subtract line 14 from line 6. Do not enter less than zero . . . . .	15		
16	Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total) . . . . .	16		
17	Total tax. Add lines 15 and 16 . . . . .	17		
18	Gift and generation-skipping transfer taxes prepaid with extension of time to file . . . . .	18		
19	If line 18 is less than line 17, enter <b>balance due</b> (see instructions) . . . . .	19		
20	If line 18 is greater than line 17, enter <b>amount to be refunded</b> . . . . .	20		

Attach check or money order here.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.				
	Signature of donor		Date		
	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

**SCHEDULE A**      **Computation of Taxable Gifts** (Including transfers in trust) (see instructions)

**A** Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation . . . . . Yes ☒ No ☐

**B** ☐ Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

**Part 1—Gifts Subject Only to Gift Tax.** Gifts less political organization, medical, and educational exclusions. (see instructions)

A Item number	B <ul style="list-style-type: none"> <li>• Donee's name and address</li> <li>• Relationship to donor (if any)</li> <li>• Description of gift</li> <li>• If the gift was of securities, give CUSIP no.</li> <li>• If closely held entity, give EIN</li> </ul>	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

Time interval, $\Delta t$ , seconds				Complete 1 cycle if you are spinning your wheel with your speed and it also makes 1 cycle.			

**Total of Part 1.** Add amounts from Part 1, column H . . . . . ►

**Part 2—Direct Skips.** Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B		C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
	<ul style="list-style-type: none"> <li>• Donee's name and address</li> <li>• Relationship to donor (if any)</li> <li>• Description of gift</li> <li>• If the gift was of securities, give CUSIP no.</li> <li>• If closely held entity, give EIN</li> </ul>							

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

**Total of Part 2.** Add amounts from Part 2, column H

**Part 3—Indirect Skips.** Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B <ul style="list-style-type: none"> <li>• Donee's name and address</li> <li>• Relationship to donor (if any)</li> <li>• Description of gift</li> <li>• If the gift was of securities, give CUSIP no.</li> <li>• If closely held entity, give EIN</li> </ul>	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)

Gifts made by spouse — complete **only** if you are splitting gifts with your spouse and he/she also made gifts.

**Total of Part 3.** Add amounts from Part 3, column H . . . . . ►

(If more space is needed, attach additional sheets of same size.)

Form **709** (2010)

**Part 4—Taxable Gift Reconciliation**

<b>1</b>	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3 . . . . .	<b>1</b>		
<b>2</b>	Total annual exclusions for gifts listed on line 1 (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Total included amount of gifts. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>Deductions</b> (see instructions)				
<b>4</b>	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers . . . . . of Schedule A . . . . .	<b>4</b>		
<b>5</b>	Exclusions attributable to gifts on line 4 . . . . .	<b>5</b>		
<b>6</b>	Marital deduction. Subtract line 5 from line 4 . . . . .	<b>6</b>		
<b>7</b>	Charitable deduction, based on item nos. . . . . less exclusions . . . . .	<b>7</b>		
<b>8</b>	Total deductions. Add lines 6 and 7 . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 3 . . . . .	<b>9</b>		
<b>10</b>	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total) . . . . .	<b>10</b>		0 00
<b>11</b>	<b>Taxable gifts.</b> Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1 . . . . .	<b>11</b>		

**Terminable Interest (QTIP) Marital Deduction.** (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A, and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the separate instructions.

**12 Election Out of QTIP Treatment of Annuities**

☐ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ►

**SCHEDULE B Gifts From Prior Periods**

If you answered "Yes" on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedule C, if applicable). See instructions for recalculation of the column C amounts. Attach calculations.

<b>A</b> Calendar year or calendar quarter (see instructions)	<b>B</b> Internal Revenue office where prior return was filed	<b>C</b> Amount of unified credit against gift tax for periods after December 31, 1976	<b>D</b> Amount of specific exemption for prior periods ending before January 1, 1977	<b>E</b> Amount of taxable gifts
<b>1</b>	Totals for prior periods . . . . .	<b>1</b>		
<b>2</b>	Amount, if any, by which total specific exemption, line 1, column D is more than \$30,000 . . . . .	<b>2</b>		
<b>3</b>	Total amount of taxable gifts for prior periods. Add amount on line 1, column E and amount, if any, on line 2. Enter here and on page 1, Part 2—Tax Computation, line 2 . . . . .	<b>3</b>		

(If more space is needed, attach additional sheets of same size.)

Form **709** (2010)

**SCHEDULE C** Computation of Generation-Skipping Transfer Tax

**Note.** Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.

## Part 1—Generation-Skipping Transfers

[illegible]**Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election**

Check here ☐ if you are making a section 2652(a)(3) (special QTIP) election (see instructions)

Enter the item numbers from Schedule A of the gifts for which you are making this election ►

1	Maximum allowable exemption (see instructions)	1	
2	Total exemption used for periods before filing this return	2	
3	Exemption available for this return. Subtract line 2 from line 1	3	
4	Exemption claimed on this return from Part 3, column C total, below	4	
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3 (see instructions)	5	
6	Exemption allocated to transfers not shown on line 4 or 5, above. <b>You must attach a "Notice of Allocation."</b> (see instructions)	6	
7	Add lines 4, 5, and 6	7	
8	Exemption available for future transfers. Subtract line 7 from line 3	8	

### Part 3—Tax Computation

Gift Tax Computation							
A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. D)	C GST Exemption Allocated	D RESERVED	E RESERVED	F RESERVED	G Applicable Rate	H Generation-Skipping Transfer Tax (multiply col. B by col. G)
			Not applicable to transfers made in 2010				
			Not applicable to transfers made in 2010				
			Not applicable to transfers made in 2010				
			Not applicable to transfers made in 2010				
Gifts made by spouse (for gift splitting only)							
			Not applicable to transfers made in 2010				
			Not applicable to transfers made in 2010				
			Not applicable to transfers made in 2010				
			Not applicable to transfers made in 2010				
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above . . . . .			Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2—Tax Computation, line 16 . . . . .				

(If more space is needed, attach additional sheets of same size.)

Form **709** (2010)

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2010****Open to Public Inspection**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

<b>A For the 2010 calendar year, or tax year beginning</b>		<b>, 2010, and ending</b>		<b>, 20</b>	
<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input checked="" type="checkbox"/> Terminated <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization			<b>D</b> Employer identification number	
	Doing Business As				
	Number and street (or P.O. box if mail is not delivered to street address)			Room/suite	
	City or town, state or country, and ZIP + 4				
<b>F</b> Name and address of principal officer:			<b>G</b> Gross receipts \$		
<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b> Website: ▶			<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)		
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>H(c)</b> Group exemption number ▶		
<b>L</b> Year of formation:			<b>M</b> State of legal domicile:		

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: _____		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	
	<b>5</b>	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)		
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		
<b>Net Assets or Fund Balances</b>	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12		
	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)		
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20			

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer		Date		
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶		Phone no.	
	Firm's address ▶				

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2010)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response to any question in this Part III ☐

- 1** Briefly describe the organization's mission: ■
- .....
- .....
- .....
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☐ No  
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☐ No  
If "Yes," describe these changes on Schedule O.
- 4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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**4b** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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**4c** (Code: \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

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**4d** Other program services. (Describe in Schedule O.)  
(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**4e** Total program service expenses ►

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .	<b>1</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions) . . . . .	<b>2</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .	<b>3</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .	<b>4</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .	<b>5</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .	<b>6</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .	<b>7</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .	<b>8</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9</b> Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .	<b>9</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .	<b>10</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> . . . . .	<b>11a</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .	<b>11b</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .	<b>11c</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .	<b>11d</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11e</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11f</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> . . . . .	<b>12a</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> . . . . .	<b>12b</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .	<b>13</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .	<b>14b</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .	<b>15</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .	<b>16</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> . . . . .	<b>17</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	<b>18</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .	<b>19</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> . . . . .	<b>20a</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	<b>20b</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	<input checked="" type="checkbox"/>	
<b>22</b> Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	<input checked="" type="checkbox"/>	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	<input checked="" type="checkbox"/>	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<input checked="" type="checkbox"/>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<input checked="" type="checkbox"/>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<input checked="" type="checkbox"/>	
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<input checked="" type="checkbox"/>	
<b>26</b> Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	<input checked="" type="checkbox"/>	
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<input checked="" type="checkbox"/>	
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<input checked="" type="checkbox"/>	
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<input checked="" type="checkbox"/>	
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<input checked="" type="checkbox"/>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<input checked="" type="checkbox"/>	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<input checked="" type="checkbox"/>	
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<input checked="" type="checkbox"/>	
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<input checked="" type="checkbox"/>	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	<input checked="" type="checkbox"/>	
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .	<input checked="" type="checkbox"/>	
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<input checked="" type="checkbox"/>	
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	<input checked="" type="checkbox"/>	
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<input checked="" type="checkbox"/>	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V ☐

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b> <input type="checkbox"/>		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b> <input type="checkbox"/>		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		<input type="checkbox"/>	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> <input type="checkbox"/>		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2b</b> <input type="checkbox"/>		
<b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .	<b>3b</b> <input type="checkbox"/>		
<b>4a</b> At any time during the calendar year, did the organization 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)? . . . . .	<b>4a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b> <input type="checkbox"/>		
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b> <input type="checkbox"/>		
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b> <input type="checkbox"/>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .	<b>6a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b> <input type="checkbox"/>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	<b>7a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b> <input type="checkbox"/>		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b> <input type="checkbox"/>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b> <input type="checkbox"/>		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b> <input type="checkbox"/>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b> <input type="checkbox"/>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b> <input type="checkbox"/>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b> <input type="checkbox"/>		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	<b>8</b> <input type="checkbox"/>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the organization make any taxable distributions under section 4966? . . . . .	<b>9a</b> <input type="checkbox"/>		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b> <input type="checkbox"/>		
<b>10 Section 501(c)(7) organizations.</b> Enter:			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b> <input type="checkbox"/>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b> <input type="checkbox"/>		
<b>11 Section 501(c)(12) organizations.</b> Enter:			
<b>a</b> Gross income from members or shareholders . . . . .	<b>11a</b> <input type="checkbox"/>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b> <input type="checkbox"/>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b> <input type="checkbox"/>		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? . . . . .	<b>13a</b> <input type="checkbox"/>		
<b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	<b>13b</b> <input type="checkbox"/>		
<b>c</b> Enter the amount of reserves on hand . . . . .	<b>13c</b> <input type="checkbox"/>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>14b</b> <input type="checkbox"/>		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI ☐

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . <b>1a</b> <input type="checkbox"/>		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1b</b> <input type="checkbox"/>		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . <b>2</b> <input type="checkbox"/>		
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . <b>3</b> <input type="checkbox"/>		
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? <b>4</b> <input type="checkbox"/>		
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . <b>5</b> <input type="checkbox"/>		
<b>6</b> Does the organization have members or stockholders? . . . . . <b>6</b> <input type="checkbox"/>		
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . . <b>7a</b> <input type="checkbox"/>		
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? <b>7b</b> <input type="checkbox"/>		
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . . <b>8a</b> <input type="checkbox"/>		
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . . <b>8b</b> <input type="checkbox"/>		
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . . <b>9</b> <input type="checkbox"/>		

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates? . . . . . <b>10a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . . <b>10b</b> <input type="checkbox"/>		
<b>11a</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . . <b>11a</b> <input type="checkbox"/>		
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . . <b>12a</b> <input type="checkbox"/>		
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . <b>12b</b> <input type="checkbox"/>		
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . . <b>12c</b> <input type="checkbox"/>		
<b>13</b> Does the organization have a written whistleblower policy? . . . . . <b>13</b> <input type="checkbox"/>		
<b>14</b> Does the organization have a written document retention and destruction policy? . . . . . <b>14</b> <input type="checkbox"/>		
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . . <b>15a</b> <input type="checkbox"/>		
<b>b</b> Other officers or key employees of the organization . . . . . <b>15b</b> <input type="checkbox"/>		
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.) . . . . .		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . <b>16a</b> <input type="checkbox"/>		
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . <b>16b</b> <input type="checkbox"/>		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed ►

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☐

☐ Own website ☐ Another's website ☐ Upon request

**19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) _____	■							■	■	■
(2) _____										
(3) _____										
(4) _____										
(5) _____										
(6) _____										
(7) _____										
(8) _____										
(9) _____										
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										
(15) _____										
(16) _____										

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►

**Part VIII Statement of Revenue**

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b>	Membership dues . . . . .	<b>1b</b>					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>					
	<b>d</b>	Related organizations . . . . .	<b>1d</b>					
	<b>e</b>	Government grants (contributions)	<b>1e</b>					
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>					
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$						
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶						
<b>Program Service Revenue</b>	<b>Business Code</b>							
	<b>2a</b>							
	<b>b</b>							
	<b>c</b>							
	<b>d</b>							
	<b>e</b>							
	<b>f</b>	All other program service revenue .						
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶						
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶						
	<b>4</b>	Income from investment of tax-exempt bond proceeds ▶						
	<b>5</b>	Royalties . . . . . ▶						
		(i) Real	(ii) Personal					
	<b>6a</b>	Gross Rents . . . . .						
	<b>b</b>	Less: rental expenses						
	<b>c</b>	Rental income or (loss)						
	<b>d</b>	Net rental income or (loss) . . . . . ▶						
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .						
	<b>c</b>	Gain or (loss) . . . . .						
	<b>d</b>	Net gain or (loss) . . . . . ▶						
	<b>8a</b>	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . . <b>a</b>						
	<b>b</b>	Less: direct expenses . . . . . <b>b</b>						
	<b>c</b>	Net income or (loss) from fundraising events . . ▶						
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . . <b>a</b>						
	<b>b</b>	Less: direct expenses . . . . . <b>b</b>						
	<b>c</b>	Net income or (loss) from gaming activities . . ▶						
	<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . . <b>a</b>						
	<b>b</b>	Less: cost of goods sold . . . . . <b>b</b>						
<b>c</b>	Net income or (loss) from sales of inventory . . ▶							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
<b>11a</b>								
<b>b</b>								
<b>c</b>								
<b>d</b>	All other revenue . . . . .							
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶							
<b>12</b>	<b>Total revenue.</b> See instructions. . . . . ▶							

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.  
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . . . .	<input type="checkbox"/>	<input type="checkbox"/>		
<b>2</b>	Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	<input type="checkbox"/>	<input type="checkbox"/>		
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	<input type="checkbox"/>	<input type="checkbox"/>		
<b>4</b>	Benefits paid to or for members . . . . .	<input type="checkbox"/>	<input type="checkbox"/>		
<b>5</b>	Compensation of current officers, directors, trustees, and key employees . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b>	Other salaries and wages . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b>	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>9</b>	Other employee benefits . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>10</b>	Payroll taxes . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b>	Fees for services (non-employees):				
<b>a</b>	Management . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b>	Legal . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b>	Accounting . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b>	Lobbying . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>e</b>	Professional fundraising services. See Part IV, line 17	<input type="checkbox"/>			<input type="checkbox"/>
<b>f</b>	Investment management fees . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>g</b>	Other . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b>	Advertising and promotion . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>13</b>	Office expenses . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>14</b>	Information technology . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>15</b>	Royalties . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>16</b>	Occupancy . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>17</b>	Travel . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>19</b>	Conferences, conventions, and meetings . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>20</b>	Interest . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>21</b>	Payments to affiliates . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>22</b>	Depreciation, depletion, and amortization . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>23</b>	Insurance . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>24</b>	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
<b>a</b>	-----				
<b>b</b>	-----				
<b>c</b>	-----				
<b>d</b>	-----				
<b>e</b>	-----				
<b>f</b>	All other expenses -----	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24f	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>26</b>	<b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D <b>10a</b>			
	<b>b</b> Less: accumulated depreciation . . . . . <b>10b</b>		<b>10c</b>	
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		<b>16</b>		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities. Complete Part X of Schedule D . . . . .		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .		<b>26</b>	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .		<b>27</b>	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances</b> . . . . .		<b>33</b>	
<b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .		<b>34</b>		

Form **990** (2010)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	<input checked="" type="checkbox"/>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	<input checked="" type="checkbox"/>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1 . . . . .	<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b>	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) . . . . .	<b>6</b>	<input checked="" type="checkbox"/>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>          </u> If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> Were the organization's financial statements audited by an independent accountant? . . . . .	<input checked="" type="checkbox"/>	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<input checked="" type="checkbox"/>	
<b>d</b> If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	<input checked="" type="checkbox"/>	

Form **990** (2010)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

☒ The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

☒ **a** ☐ Type I **b** ☐ Type II **c** ☐ Type III—Functionally integrated **d** ☐ Type III—Other

☒ **e** By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

**f** If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

**g** Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

**(i)** A person who directly or indirectly controls, either alone or together with persons described in **(ii)** and **(iii)** below, the governing body of the supported organization? . . . . .

	Yes	No
<b>11g(i)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11g(ii)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11g(iii)</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**(ii)** A family member of a person described in **(i)** above? . . . . .

**(iii)** A 35% controlled entity of a person described in **(i)** or **(ii)** above? . . . . .

**h** Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 11285F

Schedule A (Form 990 or 990-EZ) 2010

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2009 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33<sup>1</sup>/<sub>3</sub>% support test—2010.</b> If the organization did not check the box on line 13, and line 14 is 33 <sup>1</sup> / <sub>3</sub> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 33<sup>1</sup>/<sub>3</sub>% support test—2009.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 <sup>1</sup> / <sub>3</sub> % or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a 10%-facts-and-circumstances test—2010.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b 10%-facts-and-circumstances test—2009.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . .						
<b>c</b> Add lines 7a and 7b . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
<b>9</b> Amounts from line 6 . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2010</b> (line 10c, column (f) divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2009</b> Schedule A, Part III, line 17 . . . .	<b>18</b>	%
<b>19a 33<sup>1</sup>/<sub>3</sub>% support tests—2010.</b> If the organization did not check the box on line 14, and line 15 is more than 33 <sup>1</sup> / <sub>3</sub> %, and line 17 is not more than 33 <sup>1</sup> / <sub>3</sub> %, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . <input type="checkbox"/>		
<b>b 33<sup>1</sup>/<sub>3</sub>% support tests—2009.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 <sup>1</sup> / <sub>3</sub> %, and line 18 is not more than 33 <sup>1</sup> / <sub>3</sub> %, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . <input type="checkbox"/>		

## Part IV

**Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

[illegible]

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

**2010**

Name of the organization

Employer identification number

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

☐ 501(c)( ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year . . . . . ► \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
----------------------	--------------------------------

**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	----- ----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- ----- -----	\$ -----	<b>Person</b> <input type="checkbox"/> <b>Payroll</b> <input type="checkbox"/> <b>Noncash</b> <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

**Part II** Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----

Name of organization	Employer identification number
----------------------	--------------------------------

**Part III** **Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ► \$

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
	<b>(e) Transfer of gift</b>		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	----- ----- -----	----- ----- -----	

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

- ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **See separate instructions.**

**If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
----------------------	--------------------------------

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures . . . . . ▶ \$ ■
- 3 Volunteer hours . . . . . ■

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$ ■
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ ■
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ Yes ☐ No ■
- 4a Was a correction made? . . . . . ☐ Yes ☐ No ■
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ ■
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ ■
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ ■
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ Yes ☐ No ■
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 50084S

Schedule C (Form 990 or 990-EZ) 2010

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**A** Check ☐ if the filing organization belongs to an affiliated group.**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .														
<b>d</b>	Other exempt purpose expenditures . . . . .														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .														

☐ Yes ☐ No
**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2010

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?	<input checked="" type="checkbox"/>		
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	<input checked="" type="checkbox"/>		
<b>c</b> Media advertisements?			<input checked="" type="checkbox"/>
<b>d</b> Mailings to members, legislators, or the public?			<input checked="" type="checkbox"/>
<b>e</b> Publications, or published or broadcast statements?			<input checked="" type="checkbox"/>
<b>f</b> Grants to other organizations for lobbying purposes?			<input checked="" type="checkbox"/>
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			<input checked="" type="checkbox"/>
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			<input checked="" type="checkbox"/>
<b>i</b> Other activities? If "Yes," describe in Part IV			<input checked="" type="checkbox"/>
<b>j</b> Total. Add lines 1c through 1i			<input checked="" type="checkbox"/>
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?	<input checked="" type="checkbox"/>		
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			<input checked="" type="checkbox"/>
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			<input checked="" type="checkbox"/>
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	<input checked="" type="checkbox"/>		

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	<input checked="" type="checkbox"/>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	<input checked="" type="checkbox"/>	
<b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year?	<b>3</b>	<input checked="" type="checkbox"/>	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	<input checked="" type="checkbox"/>
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	<input checked="" type="checkbox"/>
<b>b</b> Carryover from last year	<b>2b</b>	<input checked="" type="checkbox"/>
<b>c</b> Total	<b>2c</b>	<input checked="" type="checkbox"/>
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	<input checked="" type="checkbox"/>

**Part IV** Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

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## Part IV Supplemental Information (continued)

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**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Financial Statements**

► **Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

► **Attach to Form 990. ► See separate instructions.**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Employer identification number

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year) . . . . .		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). ☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ► \$

(ii) Assets included in Form 990, Part X . . . . . ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 . . . . . ► \$

b Assets included in Form 990, Part X . . . . . ► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply): ☒

**a** ☐ Public exhibition

**d** ☐ Loan or exchange programs

**b** ☐ Scholarly research

**e** ☐ Other \_\_\_\_\_

**c** ☐ Preservation for future generations

**4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No ☒

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No ☒

**b** If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
<b>1c</b> Beginning balance . . . . .	<input checked="" type="checkbox"/>
<b>1d</b> Additions during the year . . . . .	<input checked="" type="checkbox"/>
<b>1e</b> Distributions during the year . . . . .	<input checked="" type="checkbox"/>
<b>1f</b> Ending balance . . . . .	<input checked="" type="checkbox"/>

**2a** Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No ☒

**b** If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	<input checked="" type="checkbox"/>				
<b>b</b> Contributions . . . . .	<input checked="" type="checkbox"/>				
<b>c</b> Net investment earnings, gains, and losses . . . . .	<input checked="" type="checkbox"/>				
<b>d</b> Grants or scholarships . . . . .	<input checked="" type="checkbox"/>				
<b>e</b> Other expenditures for facilities and programs . . . . .	<input checked="" type="checkbox"/>				
<b>f</b> Administrative expenses . . . . .	<input checked="" type="checkbox"/>				
<b>g</b> End of year balance . . . . .	<input checked="" type="checkbox"/>				

**2** Provide the estimated percentage of the year end balance held as:

**a** Board designated or quasi-endowment ☒ %

**b** Permanent endowment ☒ %

**c** Term endowment ☒ %

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

	Yes	No
<b>3a(i)</b>	<input checked="" type="checkbox"/>	
<b>3a(ii)</b>	<input checked="" type="checkbox"/>	
<b>3b</b>	<input checked="" type="checkbox"/>	

**b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? ☒

**4** Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				<input checked="" type="checkbox"/>
<b>b</b> Buildings . . . . .				<input checked="" type="checkbox"/>
<b>c</b> Leasehold improvements . . . . .				<input checked="" type="checkbox"/>
<b>d</b> Equipment . . . . .				<input checked="" type="checkbox"/>
<b>e</b> Other . . . . .				<input checked="" type="checkbox"/>
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				<input checked="" type="checkbox"/>

Schedule D (Form 990) 2010

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely-held equity interests . . . . .		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ►	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

**2.** FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).



## Part XIV Supplemental Information (continued)

[illegible]

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Schools**

- **Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**  
► **Attach to Form 990 or Form 990-EZ.**

OMB No. 1545-0047

**2010**

**Open to Public Inspection**

Employer identification number

**Part I**

	YES	NO
<b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<b>1</b>	
<b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<b>2</b>	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II . . . . .	<b>3</b>	
-----		
-----		
-----		
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>4a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>4b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>4c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<b>4d</b>	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
-----		
-----		
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .	<b>5a</b>	
<b>b</b> Admissions policies? . . . . .	<b>5b</b>	
<b>c</b> Employment of faculty or administrative staff? . . . . .	<b>5c</b>	
<b>d</b> Scholarships or other financial assistance? . . . . .	<b>5d</b>	
<b>e</b> Educational policies? . . . . .	<b>5e</b>	
<b>f</b> Use of facilities? . . . . .	<b>5f</b>	
<b>g</b> Athletic programs? . . . . .	<b>5g</b>	
<b>h</b> Other extracurricular activities? . . . . .	<b>5h</b>	
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
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-----		
-----		
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>6a</b>	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . .	<b>6b</b>	
If you answered "Yes" to either line 6a or line 6b, explain on Part II.		
<b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .	<b>7</b>	

## Part II

**Supplemental Information.** Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

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**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Statement of Activities Outside the United States**

► **Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.**

► **Attach to Form 990. ► See separate instructions.**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Employer identification number

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ **Yes** ☐ **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Sub-total . . . . .					
<b>b</b> Total from continuation sheets to Part I . . . . .					
<b>c Totals</b> (add lines 3a and 3b)					

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50082W

Schedule F (Form 990) 2010

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 . . . . . ☐ **Part II** can be duplicated if additional space is needed.

<b>1</b> (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
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(15)								
(16)								

**2** Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . **▲**

**3** Enter total number of other organizations or entities . . . . . **▲**

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . . ☐ Yes ☐ No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* . . . . . ☐ Yes ☐ No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see Instructions for Form 5471)* . . . . . ☐ Yes ☐ No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . . . . . ☐ Yes ☐ No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* . . . . . ☐ Yes ☐ No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* . . . . . ☐ Yes ☐ No

Schedule F (Form 990) 2010

## Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

[illegible]

Department of the Treasury  
Internal Revenue Service

## Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2010

**Open to Public Inspection**

Name of the organization

Employer identification number

## Part I

**Fundraising Activities.** Complete if the organization answered “Yes” to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply. ■
- |  |   |
|--|---|
| <b>a</b> <input type="checkbox"/> Mail solicitations               | <b>e</b> <input type="checkbox"/> Solicitation of non-government grants |
| <b>b</b> <input type="checkbox"/> Internet and email solicitations | <b>f</b> <input type="checkbox"/> Solicitation of government grants     |
| <b>c</b> <input type="checkbox"/> Phone solicitations              | <b>g</b> <input type="checkbox"/> Special fundraising events            |
| <b>d</b> <input type="checkbox"/> In-person solicitations          |   |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

<div> <div></div> <div>(i) Name and address of individual or entity (fundraiser)</div> </div>	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> <div> <div></div> <div></div> </div>						

- |   |  |  |
|---|--|--|
| 3 | List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing. |  |
|---|--|--|

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	<b>1</b> Gross receipts . . . . .				<input type="checkbox"/>
	<b>2</b> Less: Charitable contributions . . . . .				<input type="checkbox"/>
	<b>3</b> Gross income (line 1 minus line 2) . . . . .				<input type="checkbox"/>
Direct Expenses	<b>4</b> Cash prizes . . . . .				<input type="checkbox"/>
	<b>5</b> Noncash prizes . . . . .				<input type="checkbox"/>
	<b>6</b> Rent/facility costs . . . . .				<input type="checkbox"/>
	<b>7</b> Food and beverages . . . . .				<input type="checkbox"/>
	<b>8</b> Entertainment . . . . .				<input type="checkbox"/>
	<b>9</b> Other direct expenses . . . . .				<input type="checkbox"/>
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				( <input type="checkbox"/> )
	<b>11</b> Net income summary. Combine line 3, column (d), and line 10 . . . . . ▶				<input type="checkbox"/>

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	<b>1</b> Gross revenue . . . . .				<input type="checkbox"/>
Direct Expenses	<b>2</b> Cash prizes . . . . .				<input type="checkbox"/>
	<b>3</b> Noncash prizes . . . . .				<input type="checkbox"/>
	<b>4</b> Rent/facility costs . . . . .				<input type="checkbox"/>
	<b>5</b> Other direct expenses . . . . .				<input type="checkbox"/>
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				( <input type="checkbox"/> )
	<b>8</b> Net gaming income summary. Combine line 1, column d, and line 7 . . . . . ▶				<input type="checkbox"/>

**9** Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states? . . . . . ☐ Yes ☐ No ☐

**b** If "No," explain: \_\_\_\_\_  
\_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . . ☐ Yes ☐ No ☐

**b** If "Yes," explain: \_\_\_\_\_  
\_\_\_\_\_

- |           |   |                              |                             |   |
|-----------|---|------------------------------|-----------------------------|---|
| <b>11</b> | Does the organization operate gaming activities with nonmembers?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |   |
| <b>12</b> | Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |   |
| <b>13</b> | Indicate the percentage of gaming activity operated in:   |                              |                             |   |
| <b>a</b>  | The organization's facility   | <b>13a</b>                   | <div><div></div></div>      | % |
| <b>b</b>  | An outside facility   | <b>13b</b>                   | <div><div></div></div>      | % |
| <b>14</b> | Enter the name and address of the person who prepares the organization's gaming/special events books and records:                                     |                              |                             |   |

Name ▶ \_\_\_\_\_

Address ►

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No ☒
- b** If "Yes," enter the amount of gaming revenue received by the organization ► \$  and the amount of gaming revenue retained by the third party ► \$ .
- c** If "Yes," enter name and address of the third party:

Name ►

Address ►

- 16** Gaming manager information:

Name ▶

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer☐ Employee

☐ Independent contractor

- 17** Mandatory distributions:
- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No ☒
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE H  
(Form 990)**

**Hospitals**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

► **Complete if the organization answered "Yes" to Form 990, Part IV, question 20.**  
► **Attach to Form 990.** ► **See separate instructions.**

Name of the organization

Employer identification number

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

	Yes	No
<b>1a</b> Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . . . .		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," was it a written policy? . . . . .		<input checked="" type="checkbox"/>
<b>2</b> If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
<b>3</b> Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
<b>a</b> Did the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: . . . <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____% <input checked="" type="checkbox"/>	<b>3a</b>	<input checked="" type="checkbox"/>
<b>b</b> Did the organization use FPG to determine eligibility for providing <i>discounted</i> care to low income individuals? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: . . . . . <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____% <input checked="" type="checkbox"/>	<b>3b</b>	<input checked="" type="checkbox"/>
<b>c</b> If the organization did not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.		
<b>4</b> Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"? . . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<b>5a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .	<b>5b</b>	<input checked="" type="checkbox"/>
<b>c</b> If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . . . .	<b>5c</b>	<input checked="" type="checkbox"/>
<b>6a</b> Did the organization prepare a community benefit report during the tax year? . . . . .	<b>6a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization make it available to the public? . . . . .	<b>6b</b>	<input checked="" type="checkbox"/>

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

**7 Financial Assistance and Certain Other Community Benefits at Cost**

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
<b>Financial Assistance and Means-Tested Government Programs</b>						
<b>a</b> Financial Assistance at cost (from Worksheets 1 and 2) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> Unreimbursed Medicaid (from Worksheet 3, column a) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d Total</b> Financial Assistance and Means-Tested Government Programs . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>f</b> Health professions education (from Worksheet 5) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>g</b> Subsidized health services (from Worksheet 6) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>h</b> Research (from Worksheet 7) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>i</b> Cash and in-kind contributions to community groups (from Worksheet 8) . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>j Total.</b> Other Benefits . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>k Total.</b> Add lines 7d and 7j . . . . .	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50192T

Schedule H (Form 990) 2010

**Part II Community Building Activities** Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

**Part III Bad Debt, Medicare, & Collection Practices**

**Section A. Bad Debt Expense**

- 1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? . . . . .
- 2 Enter the amount of the organization's bad debt expense (at cost) . . . . .
- 3 Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's financial assistance policy . . . . .
- 4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit.

2

3

Yes No

1

**Section B. Medicare**

- 5 Enter total revenue received from Medicare (including DSH and IME) . . . . .
- 6 Enter Medicare allowable costs of care relating to payments on line 5 . . . . .
- 7 Subtract line 6 from line 5. This is the surplus (or shortfall) . . . . .
- 8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:
- ☐ Cost accounting system ☐ Cost to charge ratio ☐ Other

5

6

7

**Section C. Collection Practices**

- 9a Did the organization have a written debt collection policy during the tax year? . . . . .
- b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI . . . . .

9a

9b

**Part IV Management Companies and Joint Ventures**

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

**Part V Facility Information****Section A. Hospital Facilities**

(list in order of size, measured by total revenue per facility, from largest to smallest)

How many hospital facilities did the organization operate during the tax year? \_\_\_\_\_

Name and address

	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)
<b>1</b> ■ ■ ■	■	■	■	■	■	■	■	■	■
<b>2</b>									
<b>3</b>									
<b>4</b>									
<b>5</b>									
<b>6</b>									
<b>7</b>									
<b>8</b>									
<b>9</b>									
<b>10</b>									
<b>11</b>									
<b>12</b>									
<b>13</b>									
<b>14</b>									
<b>15</b>									
<b>16</b>									

**Part V Facility Information** (continued)**Section B. Facility Policies and Practices**

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: \_\_\_\_\_

Line Number of Hospital Facility (from Schedule H, Part V, Section A): \_\_\_\_\_

	Yes	No
<b>Community Health Needs Assessment</b> (Lines 1 through 7 are optional for 2010)		
<b>1</b> During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment (Needs Assessment)? If "No," skip to line 8 . . . . .	<b>1</b>	<input checked="" type="checkbox"/>
If "Yes," indicate what the Needs Assessment describes (check all that apply): <input checked="" type="checkbox"/>		
<b>a</b> <input type="checkbox"/> A definition of the community served by the hospital facility		
<b>b</b> <input type="checkbox"/> Demographics of the community		
<b>c</b> <input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
<b>d</b> <input type="checkbox"/> How data was obtained		
<b>e</b> <input type="checkbox"/> The health needs of the community		
<b>f</b> <input type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
<b>g</b> <input type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
<b>h</b> <input type="checkbox"/> The process for consulting with persons representing the community's interests		
<b>i</b> <input type="checkbox"/> Information gaps that limit the hospital facility's ability to assess all of the community's health needs		
<b>j</b> <input type="checkbox"/> Other (describe in Part VI)		
<b>2</b> Indicate the tax year the hospital facility last conducted a Needs Assessment: 20 <input checked="" type="checkbox"/>		
<b>3</b> In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted . . . . .	<b>3</b>	<input checked="" type="checkbox"/>
<b>4</b> Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI . . . . .	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b> Did the hospital facility make its Needs Assessment widely available to the public? . . . . .	<b>5</b>	<input checked="" type="checkbox"/>
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply): <input checked="" type="checkbox"/>		
<b>a</b> <input type="checkbox"/> Hospital facility's website		
<b>b</b> <input type="checkbox"/> Available upon request from the hospital facility		
<b>c</b> <input type="checkbox"/> Other (describe in Part VI)		
<b>6</b> If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply): <input checked="" type="checkbox"/>		
<b>a</b> <input type="checkbox"/> Adoption of an implementation strategy to address the health needs of the hospital facility's community		
<b>b</b> <input type="checkbox"/> Execution of the implementation strategy		
<b>c</b> <input type="checkbox"/> Participation in the development of a community-wide community benefit plan		
<b>d</b> <input type="checkbox"/> Participation in the execution of a community-wide community benefit plan		
<b>e</b> <input type="checkbox"/> Inclusion of a community benefit section in operational plans		
<b>f</b> <input type="checkbox"/> Adoption of a budget for provision of services that address the needs identified in the Needs Assessment		
<b>g</b> <input type="checkbox"/> Prioritization of health needs in its community		
<b>h</b> <input type="checkbox"/> Prioritization of services that the hospital facility will undertake to meet health needs in its community		
<b>i</b> <input type="checkbox"/> Other (describe in Part VI)		
<b>7</b> Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs . . . . .	<b>7</b>	<input checked="" type="checkbox"/>
<b>Financial Assistance Policy</b>		
Did the hospital facility have in place during the tax year a written financial assistance policy that:		
<b>8</b> Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care? . . . . .	<b>8</b>	<input checked="" type="checkbox"/>
<b>9</b> Used federal poverty guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? . . . . .	<b>9</b>	<input checked="" type="checkbox"/>
If "Yes," indicate the FPG family income limit for eligibility for free care: <input checked="" type="checkbox"/> %		

**Part V Facility Information** (continued)

	Yes	No
<b>10</b> Used FPG to determine eligibility for providing <i>discounted</i> care to low income individuals? . . . . . If "Yes," indicate the FPG family income limit for eligibility for discounted care: <u>  </u> <input type="checkbox"/> <u>  </u> %	<b>10</b>	<input checked="" type="checkbox"/>
<b>11</b> Explained the basis for calculating amounts charged to patients? . . . . . If "Yes," indicate the factors used in determining such amounts (check all that apply): <input type="checkbox"/>	<b>11</b>	<input checked="" type="checkbox"/>
<b>a</b> <input type="checkbox"/> Income level <b>b</b> <input type="checkbox"/> Asset level <b>c</b> <input type="checkbox"/> Medical indigency <b>d</b> <input type="checkbox"/> Insurance status <b>e</b> <input type="checkbox"/> Uninsured discount <b>f</b> <input type="checkbox"/> Medicaid/Medicare <b>g</b> <input type="checkbox"/> State regulation <b>h</b> <input type="checkbox"/> Other (describe in Part VI)		
<b>12</b> Explained the method for applying for financial assistance? . . . . .	<b>12</b>	<input checked="" type="checkbox"/>
<b>13</b> Included measures to publicize the policy within the community served by the hospital facility? . . . . . If "Yes," indicate how the hospital facility publicized the policy (check all that apply): <input type="checkbox"/>	<b>13</b>	<input checked="" type="checkbox"/>
<b>a</b> <input type="checkbox"/> The policy was posted on the hospital facility's website <b>b</b> <input type="checkbox"/> The policy was attached to billing invoices <b>c</b> <input type="checkbox"/> The policy was posted in the hospital facility's emergency rooms or waiting rooms <b>d</b> <input type="checkbox"/> The policy was posted in the hospital facility's admissions offices <b>e</b> <input type="checkbox"/> The policy was provided, in writing, to patients on admission to the hospital facility <b>f</b> <input type="checkbox"/> The policy was available on request <b>g</b> <input type="checkbox"/> Other (describe in Part VI)		

**Billing and Collections**

<b>14</b> Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy that explained actions the hospital facility may take upon non-payment? . . .	<b>14</b>	<input checked="" type="checkbox"/>
<b>15</b> Check all of the following collection actions against a patient that were permitted under the hospital facility's policies at any time during the tax year: <input type="checkbox"/>		
<b>a</b> <input type="checkbox"/> Reporting to credit agency <b>b</b> <input type="checkbox"/> Lawsuits <b>c</b> <input type="checkbox"/> Liens on residences <b>d</b> <input type="checkbox"/> Body attachments <b>e</b> <input type="checkbox"/> Other actions (describe in Part VI)		
<b>16</b> Did the hospital facility engage in or authorize a third party to perform any of the following collection actions during the tax year? . . . . . If "Yes," check all collection actions in which the hospital facility or a third party engaged (check all that apply): <input type="checkbox"/>	<b>16</b>	<input checked="" type="checkbox"/>
<b>a</b> <input type="checkbox"/> Reporting to credit agency <b>b</b> <input type="checkbox"/> Lawsuits <b>c</b> <input type="checkbox"/> Liens on residences <b>d</b> <input type="checkbox"/> Body attachments <b>e</b> <input type="checkbox"/> Other actions (describe in Part VI)		
<b>17</b> Indicate which actions the hospital facility took before initiating any of the collection actions checked in line 16 (check all that apply): <input type="checkbox"/>		
<b>a</b> <input type="checkbox"/> Notified patients of the financial assistance policy on admission <b>b</b> <input type="checkbox"/> Notified patients of the financial assistance policy prior to discharge <b>c</b> <input type="checkbox"/> Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills <b>d</b> <input type="checkbox"/> Documented its determination of whether a patient who applied for financial assistance under the financial assistance policy qualified for financial assistance <b>e</b> <input type="checkbox"/> Other (describe in Part VI)		

**Part V Facility Information** *(continued)***Policy Relating to Emergency Medical Care**

		Yes	No
<b>18</b>	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? . . . . .		
	If "No," indicate the reasons why (check all that apply): <input checked="" type="checkbox"/>		
<b>a</b>	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
<b>b</b>	<input type="checkbox"/> The hospital facility did not have a policy relating to emergency medical care		
<b>c</b>	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)		
<b>d</b>	<input type="checkbox"/> Other (describe in Part VI)		
<b>Charges for Medical Care</b>			
<b>19</b>	Indicate how the hospital facility determined the amounts billed to individuals who did not have insurance covering emergency or other medically necessary care (check all that apply): <input checked="" type="checkbox"/>		
<b>a</b>	<input type="checkbox"/> The hospital facility used the lowest negotiated commercial insurance rate for those services at the hospital facility		
<b>b</b>	<input type="checkbox"/> The hospital facility used the average of the three lowest negotiated commercial insurance rates for those services at the hospital facility		
<b>c</b>	<input type="checkbox"/> The hospital facility used the Medicare rate for those services		
<b>d</b>	<input type="checkbox"/> Other (describe in Part VI)		
<b>20</b>	Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care? . . . . .		
	If "Yes," explain in Part VI.		
<b>21</b>	Did the hospital facility charge any of its patients an amount equal to the gross charge for any service provided to that patient? . . . . .		
	If "Yes," explain in Part VI.		

Schedule H (Form 990) 2010

**Part V Facility Information** *(continued)***Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, measured by total revenue per facility, from largest to smallest)

How many non-hospital facilities did the organization operate during the tax year? \_\_\_\_\_

Name and address	Type of Facility (describe)
<b>1</b>	
<b>2</b>	
<b>3</b>	
<b>4</b>	
<b>5</b>	
<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	

Schedule H (Form 990) 2010

## Part VI Supplemental Information

Complete this part to provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; Part III, lines 4, 8, and 9b; and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

OMB No. 1545-0047

2010

Open to Public  
Inspection

Name of the organization

Employer identification number

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed . . . . . ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							
(9) -----							
(10) -----							
(11) -----							
(12) -----							
2 Enter total number of section 501(c)(3) and government organizations . . . . .							▶
3 Enter total number of other organizations . . . . .							▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50055P

Schedule I (Form 990) (2010)

**Part III** **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					
<b>Part IV</b>	<b>Supplemental Information.</b> Complete this part to provide the information required in Part I, line 2, and any other additional information.				

[illegible]

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

► **Complete if the organization answered "Yes" to Form 990,  
Part IV, line 23.**

► **Attach to Form 990. ► See separate instructions.**

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Employer identification number

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel  | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment from the organization or a related organization?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50053T

Schedule J (Form 990) 2010

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)–(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

	(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1		(i)						
		(ii)						
2		(i)						
		(ii)						
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Schedule J (Form 990) 2010

**Part III** **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information on Tax-Exempt Bonds**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part V.  
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Employer identification number

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A												
B												
C												
D												

**Part II Proceeds**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Amount of bonds retired . . . . .								
2	Amount of bonds legally defeased . . . . .								
3	Total proceeds of issue . . . . .								
4	Gross proceeds in reserve funds . . . . .								
5	Capitalized interest from proceeds . . . . .								
6	Proceeds in refunding escrows . . . . .								
7	Issuance costs from proceeds . . . . .								
8	Credit enhancement from proceeds . . . . .								
9	Working capital expenditures from proceeds . . . . .								
10	Capital expenditures from proceeds . . . . .								
11	Other spent proceeds . . . . .								
12	Other unspent proceeds . . . . .								
13	Year of substantial completion . . . . .								
14	Were the bonds issued as part of a current refunding issue? . . . . .								
15	Were the bonds issued as part of an advance refunding issue? . . . . .								
16	Has the final allocation of proceeds been made? . . . . .								
17	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .								

**Part III Private Business Use**

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .								
2	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .								

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50193E

Schedule K (Form 990) 2010

**Part III Private Business Use (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .								
<b>b</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .								
<b>c</b> Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property? . . . . .								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶		%		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . ▶		%		%		%		%
<b>6</b> Total of lines 4 and 5 . . . . .		%		%		%		%
<b>7</b> Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities? . .								

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue? . . . . .								
<b>2</b> Is the bond issue a variable rate issue? . . . . .								
<b>3a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? . . . . .								
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								
<b>4a</b> Were gross proceeds invested in a GIC? . . . . .								
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>5</b> Were any gross proceeds invested beyond an available temporary period? . .								
<b>6</b> Did the bond issue qualify for an exception to rebate? . . . . .								

**Part V Supplemental Information.** Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Transactions With Interested Persons**

▶ **Complete if the organization answered**  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

**2010**

**Open To Public  
Inspection**

Employer identification number

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958. . . . . ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
Total . . . . . ▶ \$										

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

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Cat. No. 50056A

Schedule L (Form 990 or 990-EZ) 2010

## Part IV Business Transactions Involving Interested Persons.

**Business Transactions Involving Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

## Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

[illegible]

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Noncash Contributions**

► Complete if the organizations answered "Yes" on Form  
990, Part IV, lines 29 or 30.  
► Attach to Form 990.

OMB No. 1545-0047

**2010**

**Open To Public  
Inspection**

Employer identification number

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .				
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ► ( ) . . . . .				
26 Other ► ( ) . . . . .				
27 Other ► ( ) . . . . .				
28 Other ► ( ) . . . . .				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .	29			
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .	30a	Yes	No	
b If "Yes," describe the arrangement in Part II.				
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .	31	Yes	No	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	32a	Yes	No	
b If "Yes," describe in Part II.				
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

**Part II** **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

This image shows a full page of a handwriting practice worksheet. It consists of multiple sets of three horizontal dashed lines, evenly spaced across the entire page. These lines are designed to help children learn letter formation and alignment by providing a guide for the height and placement of their writing. The background is plain white, and there are no other markings or text present.



## Part I Liquidation, Termination, or Dissolution (continued)

**Note.** If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B) should equal -0-.

<b>3</b>	Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III . . . . .	<input checked="" type="checkbox"/>
<b>4a</b>	Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate? . . . . .	<input checked="" type="checkbox"/>
<b>4b</b>	If "Yes," did the organization provide such notice? . . . . .	<input checked="" type="checkbox"/>
<b>5</b>	Did the organization discharge or pay all liabilities in accordance with state laws? . . . . .	<input checked="" type="checkbox"/>
<b>6a</b>	Did the organization have any tax-exempt bonds outstanding during the year? . . . . .	<input checked="" type="checkbox"/>
<b>6b</b>	Did the organization discharge or defease tax-exempt bond liabilities in accordance with the Internal Revenue Code and state laws? . . . . .	<input checked="" type="checkbox"/>

**Part II** **Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

[illegible]

		Yes	No
<b>2</b>	Did or will any officer, director, trustee, or key employee of the organization:		
<b>a</b>	Become a director or trustee of a successor or transferee organization?	<input checked="" type="checkbox"/>	
<b>b</b>	Become an employee of, or independent contractor for, a successor or transferee organization?	<input checked="" type="checkbox"/>	
<b>c</b>	Become a direct or indirect owner of a successor or transferee organization?	<input checked="" type="checkbox"/>	
<b>d</b>	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?	<input checked="" type="checkbox"/>	
<b>e</b>	If the organization answered "Yes" to any of the questions in this line, provide the name of the person involved and explain in Part III. <b>▶</b>		

**Part III** **Supplemental Information.** Complete to provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

Area for supplemental information with horizontal dashed lines.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2010**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

Area with horizontal dashed lines for supplemental information.

Employer identification number

[illegible]

## Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.


▶ **Attach to Form 990.** ▶ **See separate instructions.**

Department of the Treasury  
Internal Revenue Service


Name of the organization

Employer identification number

**Part I** **Identification of Disregarded Entities** (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
 (1)					
(2)					
(3)					
(4)					
(5)					
(6)					

**Part II Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
 ----- (1)							
----- (2)							
----- (3)							
----- (4)							
----- (5)							
----- (6)							
----- (7)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 50135Y

Schedule R (Form 990) 2010

**Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) _____												
(2) _____												
(3) _____												
(4) _____												
(5) _____												
(6) _____												
(7) _____												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) _____							
(2) _____							
(3) _____							
(4) _____							
(5) _____							
(6) _____							
(7) _____							

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
<b>1</b>	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
<b>a</b>	Receipt of <b>(i)</b> interest <b>(ii)</b> annuities <b>(iii)</b> royalties or <b>(iv)</b> rent from a controlled entity . . . . .		<b>1a</b>
<b>b</b>	Gift, grant, or capital contribution to other organization(s) . . . . .		<b>1b</b>
<b>c</b>	Gift, grant, or capital contribution from other organization(s) . . . . .		<b>1c</b>
<b>d</b>	Loans or loan guarantees to or for other organization(s) . . . . .		<b>1d</b>
<b>e</b>	Loans or loan guarantees by other organization(s) . . . . .		<b>1e</b>
<b>f</b>	Sale of assets to other organization(s) . . . . .		<b>1f</b>
<b>g</b>	Purchase of assets from other organization(s) . . . . .		<b>1g</b>
<b>h</b>	Exchange of assets . . . . .		<b>1h</b>
<b>i</b>	Lease of facilities, equipment, or other assets to other organization(s) . . . . .		<b>1i</b>
<b>j</b>	Lease of facilities, equipment, or other assets from other organization(s) . . . . .		<b>1j</b>
<b>k</b>	Performance of services or membership or fundraising solicitations for other organization(s) . . . . .		<b>1k</b>
<b>l</b>	Performance of services or membership or fundraising solicitations by other organization(s) . . . . .		<b>1l</b>
<b>m</b>	Sharing of facilities, equipment, mailing lists, or other assets . . . . .		<b>1m</b>
<b>n</b>	Sharing of paid employees . . . . .		<b>1n</b>
<b>o</b>	Reimbursement paid to other organization for expenses . . . . .		<b>1o</b>
<b>p</b>	Reimbursement paid by other organization for expenses . . . . .		<b>1p</b>
<b>q</b>	Other transfer of cash or property to other organization(s) . . . . .		<b>1q</b>
<b>r</b>	Other transfer of cash or property from other organization(s) . . . . .		<b>1r</b>

	(a) Name of other organization	(b) Transaction type (a–r)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI** **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1) .....										
(2) .....										
(3) .....										
(4) .....										
(5) .....										
(6) .....										
(7) .....										
(8) .....										
(9) .....										
(10) .....										
(11) .....										
(12) .....										
(13) .....										
(14) .....										
(15) .....										
(16) .....										

## Part VII Supplemental Information

**Supplemental information.** Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

[illegible]

**Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

- Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

**2010****Open to Public  
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**A** For the 2010 calendar year, or tax year beginning , 2010, and ending , 20

**B** Check if applicable:

☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization  
Number and street (or P.O. box, if mail is not delivered to street address) Room/suite  
City or town, state or country, and ZIP + 4

**D** Employer identification number  
**E** Telephone number  
**F** Group Exemption Number ►

**G** Accounting Method: ☐ Cash ☐ Accrual Other (specify) ►

**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ►

**J** Tax-exempt status (check only one) — ☐ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ► \$

**Part I** **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I.)  
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	
	2	Program service revenue including government fees and contracts . . . . .	2	
	3	Membership dues and assessments . . . . .	3	
	4	Investment income . . . . .	4	
	5a	Gross amount from sale of assets other than inventory . . . . .	5a	
	5b	Less: cost or other basis and sales expenses . . . . .	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b		
c	Less: direct expenses from gaming and fundraising events . . . . .	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d		
7a	Gross sales of inventory, less returns and allowances . . . . .	7a		
b	Less: cost of goods sold . . . . .	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c		
8	Other revenue (describe in Schedule O) . . . . .	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9		
Expenses	10	Grants and similar amounts paid (list in Schedule O) . . . . .	10	
	11	Benefits paid to or for members . . . . .	11	
	12	Salaries, other compensation, and employee benefits . . . . .	12	
	13	Professional fees and other payments to independent contractors . . . . .	13	
	14	Occupancy, rent, utilities, and maintenance . . . . .	14	
	15	Printing, publications, postage, and shipping . . . . .	15	
	16	Other expenses (describe in Schedule O) . . . . .	16	
	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ►	17	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ►	21	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2010)

**Part II**   **Balance Sheets.** (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments . . . . .		22
23	Land and buildings . . . . .		23
24	Other assets (describe in Schedule O) . . . . .		24
25	<b>Total assets</b> . . . . .		25
26	<b>Total liabilities</b> (describe in Schedule O) . . . . .		26
27	<b>Net assets or fund balances</b> (line 27 of column (B) <b>must</b> agree with line 21) . . . . .		27

<b>Part III</b>	<b>Statement of Program Service Accomplishments</b> (see the instructions for Part III.)
-----------------	--

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

## Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28		
(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	28a	
29		
(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	29a	
30		
(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) . . . . .		
(Grants \$ ) If this amount includes foreign grants, check here . . . . ▶ <input type="checkbox"/>	31a	
32 <b>Total program service expenses</b> (add lines 28a through 31a) . . . . . ▶	32	

**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV ☐

[illegible]

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	<b>33</b>	
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .	<b>34</b>	
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	<b>35a</b>	
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year (see instructions)? . . . . .	<b>35b</b>	<input checked="" type="checkbox"/>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	<b>36</b>	<input checked="" type="checkbox"/>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> <input checked="" type="checkbox"/>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	<input checked="" type="checkbox"/>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	<b>38a</b>	
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . <b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . . <b>39a</b> <input checked="" type="checkbox"/>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . . <b>39b</b> <input checked="" type="checkbox"/>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <input checked="" type="checkbox"/> ; section 4912 ▶ <input checked="" type="checkbox"/> ; section 4955 ▶ <input checked="" type="checkbox"/>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>40b</b>	<input checked="" type="checkbox"/>
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ <input checked="" type="checkbox"/>		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ <input checked="" type="checkbox"/>		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .	<b>40e</b>	<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed. ▶		
<b>42a</b> The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____		
<b>b</b> At any time during the calendar year, did the organization 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)? . . . . .	<b>42b</b>	
If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .	<b>42c</b>	
If "Yes," enter the name of the foreign country: ▶ _____		
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
	Yes	No
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44a</b>	
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44b</b>	
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .	<b>44c</b>	
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>44d</b>	

	Yes	No
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	<b>45</b>	
<b>a</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	<b>45a</b>	
<b>46</b> Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<b>46</b>	

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
<b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>b</b> If "Yes," was the related organization a section 527 organization?	<b>49b</b>	

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

**f** Total number of other employees paid over \$100,000

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

**d** Total number of other independent contractors each receiving over \$100,000

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ☐ Yes ☐ No

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

<b>Sign Here</b>	Signature of officer _____		Date _____		
	Type or print name and title _____				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			
May the IRS discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No					

**Return of Private Foundation**  
**or Section 4947(a)(1) Nonexempt Charitable Trust**  
**Treated as a Private Foundation****Note.** The foundation may be able to use a copy of this return to satisfy state reporting requirements.**2010****For calendar year 2010, or tax year beginning****, 2010, and ending****, 20****G** Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return  
☐ Amended return ☐ Address change ☐ Name change

Name of foundation		<b>A</b> Employer identification number
Number and street (or P.O. box number if mail is not delivered to street address)	Room/suite	<b>B</b> Telephone number (see page 10 of the instructions)
City or town, state, and ZIP code		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>
<b>H</b> Check type of organization: <input type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>D</b> 1. Foreign organizations, check here <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) ▶ \$	<b>J</b> Accounting method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)	<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> <b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>

<b>Part I Analysis of Revenue and Expenses</b> (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions).)		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, etc., received (attach schedule)				
	<b>2</b> Check <input type="checkbox"/> if the foundation is <b>not</b> required to attach Sch. B				
	<b>3</b> Interest on savings and temporary cash investments				
	<b>4</b> Dividends and interest from securities				
	<b>5a</b> Gross rents				
	<b>b</b> Net rental income or (loss)				
	<b>6a</b> Net gain or (loss) from sale of assets not on line 10				
	<b>b</b> Gross sales price for all assets on line 6a				
	<b>7</b> Capital gain net income (from Part IV, line 2)				
	<b>8</b> Net short-term capital gain				
	<b>9</b> Income modifications				
	<b>10a</b> Gross sales less returns and allowances				
<b>b</b> Less: Cost of goods sold					
<b>c</b> Gross profit or (loss) (attach schedule)					
<b>11</b> Other income (attach schedule)					
<b>12</b> <b>Total.</b> Add lines 1 through 11					
<b>Operating and Administrative Expenses</b>	<b>13</b> Compensation of officers, directors, trustees, etc.				
	<b>14</b> Other employee salaries and wages				
	<b>15</b> Pension plans, employee benefits				
	<b>16a</b> Legal fees (attach schedule)				
	<b>b</b> Accounting fees (attach schedule)				
	<b>c</b> Other professional fees (attach schedule)				
	<b>17</b> Interest				
	<b>18</b> Taxes (attach schedule) (see page 14 of the instructions)				
	<b>19</b> Depreciation (attach schedule) and depletion				
	<b>20</b> Occupancy				
	<b>21</b> Travel, conferences, and meetings				
	<b>22</b> Printing and publications				
	<b>23</b> Other expenses (attach schedule)				
	<b>24</b> <b>Total operating and administrative expenses.</b> Add lines 13 through 23				
	<b>25</b> Contributions, gifts, grants paid				
<b>26</b> <b>Total expenses and disbursements.</b> Add lines 24 and 25					
<b>27</b> Subtract line 26 from line 12:					
<b>a</b> <b>Excess of revenue over expenses and disbursements</b>					
<b>b</b> <b>Net investment income</b> (if negative, enter -0-)					
<b>c</b> <b>Adjusted net income</b> (if negative, enter -0-)					

For Paperwork Reduction Act Notice, see page 30 of the instructions.

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Form **990-PF** (2010)

<b>Part II Balance Sheets</b>		Attached schedules and amounts in the description column should be for end-of-year amounts only. (See instructions.)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .				
	<b>2</b> Savings and temporary cash investments . . . . .				
	<b>3</b> Accounts receivable ▶				
	Less: allowance for doubtful accounts ▶				
	<b>4</b> Pledges receivable ▶				
	Less: allowance for doubtful accounts ▶				
	<b>5</b> Grants receivable . . . . .				
	<b>6</b> Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions) . . . . .				
	<b>7</b> Other notes and loans receivable (attach schedule) ▶				
	Less: allowance for doubtful accounts ▶				
	<b>8</b> Inventories for sale or use . . . . .				
	<b>9</b> Prepaid expenses and deferred charges . . . . .				
	<b>10a</b> Investments—U.S. and state government obligations (attach schedule)				
	<b>b</b> Investments—corporate stock (attach schedule) . . . . .				
	<b>c</b> Investments—corporate bonds (attach schedule) . . . . .				
	<b>11</b> Investments—land, buildings, and equipment: basis ▶				
<b>Liabilities</b>	Less: accumulated depreciation (attach schedule) ▶				
	<b>12</b> Investments—mortgage loans . . . . .				
	<b>13</b> Investments—other (attach schedule) . . . . .				
	<b>14</b> Land, buildings, and equipment: basis ▶				
	Less: accumulated depreciation (attach schedule) ▶				
	<b>15</b> Other assets (describe ▶ )				
	<b>16 Total assets</b> (to be completed by all filers—see the instructions. Also, see page 1, item I) . . . . .				
	<b>17</b> Accounts payable and accrued expenses . . . . .				
<b>Net Assets or Fund Balances</b>	<b>18</b> Grants payable . . . . .				
	<b>19</b> Deferred revenue . . . . .				
	<b>20</b> Loans from officers, directors, trustees, and other disqualified persons				
	<b>21</b> Mortgages and other notes payable (attach schedule) . . . . .				
	<b>22</b> Other liabilities (describe ▶ )				
	<b>23 Total liabilities</b> (add lines 17 through 22) . . . . .				
<b>Foundations that follow SFAS 117, check here</b> . . . . . <input type="checkbox"/>	<b>24</b> Unrestricted . . . . .				
	<b>25</b> Temporarily restricted . . . . .				
	<b>26</b> Permanently restricted . . . . .				
	<b>Foundations that do not follow SFAS 117, check here</b> . . . . . <input type="checkbox"/>				
	<b>27</b> Capital stock, trust principal, or current funds . . . . .				
	<b>28</b> Paid-in or capital surplus, or land, bldg., and equipment fund				
	<b>29</b> Retained earnings, accumulated income, endowment, or other funds				
	<b>30 Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .				
<b>Net Assets or Fund Balances</b>	<b>31 Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .				

**Part III Analysis of Changes in Net Assets or Fund Balances**

<b>1</b> Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>1</b>	
<b>2</b> Enter amount from Part I, line 27a . . . . .	<b>2</b>	
<b>3</b> Other increases not included in line 2 (itemize) ▶	<b>3</b>	
<b>4</b> Add lines 1, 2, and 3 . . . . .	<b>4</b>	
<b>5</b> Decreases not included in line 2 (itemize) ▶	<b>5</b>	
<b>6</b> Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	<b>6</b>	

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
<b>1a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))	
(j) F.M.V. as of 12/31/69	(k) Adjusted basis as of 12/31/69	(l) Excess of col. (i) over col. (j), if any		
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>2</b>	Capital gain net income or (net capital loss)	<div style="display: inline-block; vertical-align: middle;">           { If gain, also enter in Part I, line 7            If (loss), enter -0- in Part I, line 7 }         </div>	<b>2</b>	
<b>3</b>	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions). If (loss), enter -0- in Part I, line 8		<b>3</b>	

**Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income**

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☐ No  
 If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

<b>1</b> Enter the appropriate amount in each column for each year; see page 18 of the instructions before making any entries.			
(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2009			
2008			
2007			
2006			
2005			
<b>2</b>	<b>Total</b> of line 1, column (d)	<b>2</b>	
<b>3</b>	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	<b>3</b>	
<b>4</b>	Enter the net value of noncharitable-use assets for 2010 from Part X, line 5	<b>4</b>	
<b>5</b>	Multiply line 4 by line 3	<b>5</b>	
<b>6</b>	Enter 1% of net investment income (1% of Part I, line 27b)	<b>6</b>	
<b>7</b>	Add lines 5 and 6	<b>7</b>	
<b>8</b>	Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions on page 18.	<b>8</b>	

**Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)**

<b>1a</b>	Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary—see instructions)			
<b>b</b>	Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	<b>1</b>		
<b>c</b>	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).			
<b>2</b>	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>		
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>		
<b>4</b>	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>		
<b>5</b>	<b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>		
<b>6</b>	Credits/Payments:			
<b>a</b>	2010 estimated tax payments and 2009 overpayment credited to 2010	<b>6a</b>		
<b>b</b>	Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>		
<b>c</b>	Tax paid with application for extension of time to file (Form 8868) . . . . .	<b>6c</b>		
<b>d</b>	Backup withholding erroneously withheld . . . . .	<b>6d</b>		
<b>7</b>	Total credits and payments. Add lines 6a through 6d . . . . .	<b>7</b>		
<b>8</b>	Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>		
<b>10</b>	<b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>		
<b>11</b>	Enter the amount of line 10 to be: <b>Credited to 2011 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>		

**Part VII-A Statements Regarding Activities**

	Yes	No
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .	<b>1a</b>	
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . . <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	<b>1b</b>	
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year? . . . . .	<b>1c</b>	
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation. <input type="checkbox"/> \$ _____ <b>(2)</b> On foundation managers. <input type="checkbox"/> \$ _____		
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ _____		
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>	<b>2</b>	
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes . . . . .</i>	<b>3</b>	
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>4a</b>	
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>4b</b>	
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>	<b>5</b>	
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	<b>6</b>	
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV</i>	<b>7</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) <input type="checkbox"/>		
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by <i>General Instruction G</i> ? <i>If "No," attach explanation . . . . .</i>	<b>8b</b>	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? <i>If "Yes," complete Part XIV . . . . .</i>	<b>9</b>	
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses . . . . .</i>	<b>10</b>	

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**Part VII-A Statements Regarding Activities (continued)**

<b>11</b>	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions) . . . . .	<b>11</b>	<input checked="" type="checkbox"/>	
<b>12</b>	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008? . . . . .	<b>12</b>	<input checked="" type="checkbox"/>	
<b>13</b>	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► . . . . .	<b>13</b>		
<b>14</b>	The books are in care of ► . . . . . Telephone no. ► . . . . . Located at ► . . . . . ZIP+4 ► . . . . .			
<b>15</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here. . . . . ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ► <b>15</b>			
<b>16</b>	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►	<b>16</b>	<input type="checkbox"/>	<input type="checkbox"/>

**Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required****File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.**

		Yes	No
<b>1a</b>	During the year did the foundation (either directly or indirectly):		
(1)	Engage in the sale or exchange, or leasing of property with a disqualified person? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(2)	Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(3)	Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(4)	Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(5)	Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/>	
(6)	Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b>	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)? . . .	<b>1b</b>	<input checked="" type="checkbox"/>
	Organizations relying on a current notice regarding disaster assistance check here . . . . . ► <input type="checkbox"/>		
<b>c</b>	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010? . . . . .	<b>1c</b>	<input checked="" type="checkbox"/>
<b>2</b>	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b>	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," list the years ► 20____, 20____, 20____, 20____		<input checked="" type="checkbox"/>
<b>b</b>	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see page 22 of the instructions.) . . . . .	<b>2b</b>	<input checked="" type="checkbox"/>
<b>c</b>	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. ► 20____, 20____, 20____, 20____		
<b>3a</b>	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		<input checked="" type="checkbox"/>
<b>b</b>	If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.) . . . . .	<b>3b</b>	<input checked="" type="checkbox"/>
<b>4a</b>	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	<b>4a</b>	<input checked="" type="checkbox"/>
<b>b</b>	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	<b>4b</b>	<input checked="" type="checkbox"/>

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**Part VII-B** Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5a** During the year did the foundation pay or incur any amount to:**(1)** Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? ☐ Yes ☐ No**(2)** Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? ☐ Yes ☐ No**(3)** Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes ☐ No**(4)** Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions) ☐ Yes ☐ No**(5)** Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? ☐ Yes ☐ No**b** If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? **5b**Organizations relying on a current notice regarding disaster assistance check here ☐**c** If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? ☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

**6a** Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☐ No**b** Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? **6b**

If "Yes" to 6b, file Form 8870.

**7a** At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes ☐ No**b** If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? **7b****Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

**2** Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances

**Total** number of other employees paid over \$50,000 ☐

**Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)***3 Five highest-paid independent contractors for professional services** (see page 23 of the instructions). If none, enter "NONE."

(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
.....		
.....		
.....		
.....		
.....		
.....		
.....		

**Total** number of others receiving over \$50,000 for professional services . . . . . ►**Part IX-A Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
<b>1</b> .....	
<b>2</b> .....	
<b>3</b> .....	
<b>4</b> .....	

**Part IX-B Summary of Program-Related Investments** (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
<b>1</b> .....	
<b>2</b> .....	
All other program-related investments. See page 24 of the instructions.	
<b>3</b> .....	
<b>Total.</b> Add lines 1 through 3 . . . . . ►	

**Part X Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

<b>1</b>	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
<b>a</b>	Average monthly fair market value of securities . . . . .	<b>1a</b>	
<b>b</b>	Average of monthly cash balances . . . . .	<b>1b</b>	
<b>c</b>	Fair market value of all other assets (see page 25 of the instructions) . . . . .	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, b, and c) . . . . .	<b>1d</b>	
<b>e</b>	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) . . . . .	<b>1e</b>	
<b>2</b>	Acquisition indebtedness applicable to line 1 assets . . . . .	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d . . . . .	<b>3</b>	
<b>4</b>	Cash deemed held for charitable activities. Enter 1½ % of line 3 (for greater amount, see page 25 of the instructions) . . . . .	<b>4</b>	
<b>5</b>	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3. Enter here and on Part V, line 4	<b>5</b>	
<b>6</b>	<b>Minimum investment return.</b> Enter 5% of line 5 . . . . .	<b>6</b>	

**Part XI Distributable Amount** (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

<b>1</b>	Minimum investment return from Part X, line 6 . . . . .	<b>1</b>	
<b>2a</b>	Tax on investment income for 2010 from Part VI, line 5 . . . . .	<b>2a</b>	
<b>b</b>	Income tax for 2010. (This does not include the tax from Part VI.) . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b . . . . .	<b>2c</b>	
<b>3</b>	Distributable amount before adjustments. Subtract line 2c from line 1 . . . . .	<b>3</b>	
<b>4</b>	Recoveries of amounts treated as qualifying distributions . . . . .	<b>4</b>	
<b>5</b>	Add lines 3 and 4 . . . . .	<b>5</b>	
<b>6</b>	Deduction from distributable amount (see page 25 of the instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1 . . . . .	<b>7</b>	

**Part XII Qualifying Distributions** (see page 25 of the instructions)

<b>1</b>	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
<b>a</b>	Expenses, contributions, gifts, etc.—total from Part I, column (d), line 26 . . . . .	<b>1a</b>	
<b>b</b>	Program-related investments—total from Part IX-B . . . . .	<b>1b</b>	
<b>2</b>	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes . . . . .	<b>2</b>	
<b>3</b>	Amounts set aside for specific charitable projects that satisfy the:		
<b>a</b>	Suitability test (prior IRS approval required) . . . . .	<b>3a</b>	
<b>b</b>	Cash distribution test (attach the required schedule) . . . . .	<b>3b</b>	
<b>4</b>	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	<b>4</b>	
<b>5</b>	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b (see page 26 of the instructions) . . . . .	<b>5</b>	
<b>6</b>	<b>Adjusted qualifying distributions.</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	

**Note.** The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

**Part XIII Undistributed Income** (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
<b>1</b> Distributable amount for 2010 from Part XI, line 7 . . . . .				
<b>2</b> Undistributed income, if any, as of the end of 2010:				
<b>a</b> Enter amount for 2009 only . . . . .				
<b>b</b> Total for prior years: 20____, 20____, 20____				
<b>3</b> Excess distributions carryover, if any, to 2010:				
<b>a</b> From 2005 . . . . .				
<b>b</b> From 2006 . . . . .				
<b>c</b> From 2007 . . . . .				
<b>d</b> From 2008 . . . . .				
<b>e</b> From 2009 . . . . .				
<b>f</b> <b>Total</b> of lines 3a through e . . . . .				
<b>4</b> Qualifying distributions for 2010 from Part XII, line 4: ► \$ _____				
<b>a</b> Applied to 2009, but not more than line 2a . . . . .				
<b>b</b> Applied to undistributed income of prior years (Election required—see page 26 of the instructions)				
<b>c</b> Treated as distributions out of corpus (Election required—see page 26 of the instructions) . . . . .				
<b>d</b> Applied to 2010 distributable amount . . . . .				
<b>e</b> Remaining amount distributed out of corpus . . . . .				
<b>5</b> Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)				
<b>6</b> <b>Enter the net total of each column as indicated below:</b>				
<b>a</b> Corpus. Add lines 3f, 4c, and 4e. Subtract line 5 . . . . .				
<b>b</b> Prior years' undistributed income. Subtract line 4b from line 2b . . . . .				
<b>c</b> Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed . . . . .				
<b>d</b> Subtract line 6c from line 6b. Taxable amount—see page 27 of the instructions . . . . .				
<b>e</b> Undistributed income for 2009. Subtract line 4a from line 2a. Taxable amount—see page 27 of the instructions . . . . .				
<b>f</b> Undistributed income for 2010. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2011 . . . . .				
<b>7</b> Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions) . . . . .				
<b>8</b> Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions) . . . . .				
<b>9</b> <b>Excess distributions carryover to 2011.</b> Subtract lines 7 and 8 from line 6a . . . . .				
<b>10</b> Analysis of line 9:				
<b>a</b> Excess from 2006 . . . . .				
<b>b</b> Excess from 2007 . . . . .				
<b>c</b> Excess from 2008 . . . . .				
<b>d</b> Excess from 2009 . . . . .				
<b>e</b> Excess from 2010 . . . . .				

**Part XIV Private Operating Foundations** (see page 27 of the instructions and Part VII-A, question 9)

**1a** If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling . . . . . ▶

**b** Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2010	(b) 2009	(c) 2008	(d) 2007	
<b>2a</b> Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .					
<b>b</b> 85% of line 2a . . . . .					
<b>c</b> Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
<b>d</b> Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
<b>e</b> Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c . . . . .					
<b>3</b> Complete 3a, b, or c for the alternative test relied upon:					
<b>a</b> "Assets" alternative test—enter:					
<b>(1)</b> Value of all assets . . . . .					
<b>(2)</b> Value of assets qualifying under section 4942(j)(3)(B)(i) . . . . .					
<b>b</b> "Endowment" alternative test—enter <sup>2</sup> / <sub>3</sub> of minimum investment return shown in Part X, line 6 for each year listed . . . . .					
<b>c</b> "Support" alternative test—enter:					
<b>(1)</b> Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) . . . . .					
<b>(2)</b> Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) . . . . .					
<b>(3)</b> Largest amount of support from an exempt organization . . . . .					
<b>(4)</b> Gross investment income . . . . .					

**Part XV Supplementary Information** (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see page 28 of the instructions.)

**1 Information Regarding Foundation Managers:**

**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2).)

---

**b** List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

---

**2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

**a** The name, address, and telephone number of the person to whom applications should be addressed:

---

**b** The form in which applications should be submitted and information and materials they should include:

---

**c** Any submission deadlines:

---

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

---

**Part XV** **Supplementary Information** (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
<i>a Paid during the year</i>				
<b>Total</b> . . . . .			▶ <b>3a</b>	
<i>b Approved for future payment</i>				
<b>Total</b> . . . . .			▶ <b>3b</b>	

Form **990-PF** (2010)

**Part XVI-A Analysis of Income-Producing Activities**

Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions.)
		(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1	Program service revenue:					
a						
b						
c						
d						
e						
f						
g	Fees and contracts from government agencies					
2	Membership dues and assessments . . . . .					
3	Interest on savings and temporary cash investments					
4	Dividends and interest from securities . . . . .					
5	Net rental income or (loss) from real estate:					
a	Debt-financed property . . . . .					
b	Not debt-financed property . . . . .					
6	Net rental income or (loss) from personal property					
7	Other investment income . . . . .					
8	Gain or (loss) from sales of assets other than inventory					
9	Net income or (loss) from special events . . . .					
10	Gross profit or (loss) from sales of inventory . .					
11	Other revenue: a _____					
b	_____					
c	_____					
d	_____					
e	_____					
12	Subtotal. Add columns (b), (d), and (e) . . . . .					
13	Total. Add line 12, columns (b), (d), and (e) . . . . .					

(See worksheet in line 13 instructions on page 29 to verify calculations.)

## Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

[illegible]

## Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

<b>1</b>	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?		<b>Yes</b>	<b>No</b>
<b>a</b>	Transfers from the reporting foundation to a noncharitable exempt organization of:			
(1)	Cash . . . . .	<b>1a(1)</b>		
(2)	Other assets . . . . .	<b>1a(2)</b>		
<b>b</b>	Other transactions:			
(1)	Sales of assets to a noncharitable exempt organization . . . . .	<b>1b(1)</b>		
(2)	Purchases of assets from a noncharitable exempt organization . . . . .	<b>1b(2)</b>		
(3)	Rental of facilities, equipment, or other assets . . . . .	<b>1b(3)</b>		
(4)	Reimbursement arrangements . . . . .	<b>1b(4)</b>		
(5)	Loans or loan guarantees . . . . .	<b>1b(5)</b>		
(6)	Performance of services or membership or fundraising solicitations . . . . .	<b>1b(6)</b>		
<b>c</b>	Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .	<b>1c</b>		
<b>d</b>	If the answer to any of the above is "Yes," complete the following schedule. Column <b>(b)</b> should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column <b>(d)</b> the value of the goods, other assets, or services received.			

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

**2a** Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?      ☒ Yes    ☐ No

**b** If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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

---

Signature of officer or trustee
Date
Title

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

Form **990-PF** (2010)

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

► Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

**2010**

Name of the organization

Employer identification number

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

☐ 501(c)( ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 $\frac{1}{3}$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year . . . . . ► \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
----------------------	--------------------------------

**Part I** Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input checked="" type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	-----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

**Exempt Organization Business Income Tax Return**  
**(and proxy tax under section 6033(e))**

For calendar year 2010 or other tax year beginning ending , 2010, and  
See separate instructions.

OMB No. 1545-0687

**2010**

Open to Public Inspection for  
501(c)(3) Organizations Only

**A** ☐ Check box if address changed

**B** Exempt under section  
☐ 501( ) ( )  
☐ 408(e) ☐ 220(e)  
☐ 408A ☐ 530(a)  
☐ 529(a)

**C** Book value of all assets at end of year

**D** Employer identification number (Employees' trust, see instructions.)

**E** Unrelated business activity codes (See instructions.)

**F** Group exemption number (See instructions.)

**G** Check organization type ☐ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust

**H** Describe the organization's primary unrelated business activity.

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☐ No  
If "Yes," enter the name and identifying number of the parent corporation.

**J** The books are in care of Telephone number

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances			
<b>c</b> Balance			
<b>2</b> Cost of goods sold (Schedule A, line 7)			
<b>3</b> Gross profit. Subtract line 2 from line 1c			
<b>4a</b> Capital gain net income (attach Schedule D)			
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
<b>c</b> Capital loss deduction for trusts			
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)			
<b>6</b> Rent income (Schedule C)			
<b>7</b> Unrelated debt-financed income (Schedule E)			
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Schedule F)			
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
<b>10</b> Exploited exempt activity income (Schedule I)			
<b>11</b> Advertising income (Schedule J)			
<b>12</b> Other income (See instructions; attach schedule.)			
<b>13</b> Total. Combine lines 3 through 12			

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules.)	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans	<b>24</b>	
<b>25</b> Employee benefit programs	<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b> Other deductions (attach schedule)	<b>28</b>	
<b>29</b> Total deductions. Add lines 14 through 28	<b>29</b>	
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	
<b>31</b> Net operating loss deduction (limited to the amount on line 30)	<b>31</b>	
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	<b>32</b>	
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions.)	<b>33</b>	
<b>34</b> Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>	

**Part III Tax Computation****35 Organizations Taxable as Corporations.** See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here ☐ **See instructions and:****a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):**(1)** \$ **(2)** \$ **(3)** \$**b** Enter organization's share of: **(1)** Additional 5% tax (not more than \$11,750) \$**(2)** Additional 3% tax (not more than \$100,000) \$**c** Income tax on the amount on line 34 **35c****36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) **36****37 Proxy tax.** See instructions **37****38 Alternative minimum tax** **38****39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies **39****Part IV Tax and Payments****40a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **40a****b** Other credits (see instructions) **40b****c** General business credit. Attach Form 3800 **40c****d** Credit for prior year minimum tax (attach Form 8801 or 8827) **40d****e** **Total credits.** Add lines 40a through 40d **40e****41** Subtract line 40e from line 39 **41****42** Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach schedule) **42****43** **Total tax.** Add lines 41 and 42 **43****44a** Payments: A 2009 overpayment credited to 2010 **44a****b** 2010 estimated tax payments **44b****c** Tax deposited with Form 8868 **44c****d** Foreign organizations: Tax paid or withheld at source (see instructions) **44d****e** Backup withholding (see instructions) **44e****f** Credit for small employer health insurance premiums (Attach Form 8941) **44f****g** Other credits and payments: ☐ Form 2439 ☐ Form 4136 ☐ Other **44g****45** **Total payments.** Add lines 44a through 44g **45****46** Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐ **46****47** **Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed **47****48** **Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **48****49** Enter the amount of line 48 you want: **Credited to 2011 estimated tax** **Refunded** **49****Part V Statements Regarding Certain Activities and Other Information** (see instructions)**1** At any time during the 2010 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here**2** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.**3** Enter the amount of tax-exempt interest received or accrued during the tax year \$**Schedule A—Cost of Goods Sold.** Enter method of inventory valuation**1** Inventory at beginning of year **1****2** Purchases **2****3** Cost of labor **3****4a** Additional section 263A costs (attach schedule) **4a****b** Other costs (attach schedule) **4b****5** **Total.** Add lines 1 through 4b **5****6** Inventory at end of year **6****7** **Cost of goods sold.** Subtract line 6 from line 5. Enter here and in Part I, line 2 **7****8** Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? **Yes** **No****Sign Here**

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

Signature of officer

Date

Title

May the preparer discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No****Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's address **PREPARED (Y/N)**

Firm's EIN

Phone no.

**Schedule C—Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

**1. Description of property**

(1)
(2)
(3)
(4)

**2. Rent received or accrued**

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	Total	

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) . . . ▶**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ▶

**Schedule E—Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (column 6 × total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals . . . . . ▶			Enter here and on page 1, Part I, line 7, column (A). . . . .	Enter here and on page 1, Part I, line 7, column (B). . . . .

**Total dividends-received deductions** included in column 8 . . . . . ▶**Schedule F—Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
Totals . . . . . ▶			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). . . . .	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). . . . .

**Schedule G—Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
	Enter here and on page 1, Part I, line 9, column (A).			Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b>				

**Schedule I—Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 26.
<b>Totals</b>						

**Schedule J—Advertising Income** (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5))						

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b>						
	Enter here and on page 1, Part I, line 11, col. (A).	Enter here and on page 1, Part I, line 11, col. (B).				Enter here and on page 1, Part II, line 27.
<b>Totals, Part II (lines 1-5)</b>						

**Schedule K—Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14			

**Return of Certain Excise Taxes Under Chapters  
41 and 42 of the Internal Revenue Code**

(Sections 170(f)(10), 664(c)(2), 4911, 4912, 4941, 4942, 4943, 4944, 4945, 4955, 4958, 4965, 4966, and 4967)

▶ See separate instructions.

OMB No. 1545-0052

**2010**

For calendar year 2010 or other tax year beginning _____, 2010, and ending _____, 20	
Name of organization or entity _____	Employer identification number _____
Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address) _____	Check box for type of annual return: <input type="checkbox"/> Form 990 <input type="checkbox"/> Form 990-EZ <input type="checkbox"/> Form 990-PF <input type="checkbox"/> Form 5227
City or town, state, and ZIP code _____	

- A** Is the organization a foreign private foundation within the meaning of section 4948(b)? . . . . .
- B** Has corrective action been taken on any taxable event that resulted in Chapter 42 taxes being reported on this form? (Enter "N/A" if not applicable) . . . . .

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," attach a detailed description and documentation of the corrective action taken and, if applicable, enter the fair market value of any property recovered as a result of the correction ▶ \$ \_\_\_\_\_. If "No," (i.e., any uncorrected acts, or transactions), attach an explanation (see page 4 of the instructions).

**Part I Taxes on Organization** (Sections 170(f)(10), 664(c)(2), 4911(a), 4912(a), 4942(a), 4943(a), 4944(a)(1), 4945(a)(1), 4955(a)(1), 4965(a)(1), and 4966(a)(1))

1	Tax on undistributed income—Schedule B, line 4 . . . . .	1	
2	Tax on excess business holdings—Schedule C, line 7 . . . . .	2	
3	Tax on investments that jeopardize charitable purpose—Schedule D, Part I, column (e) . . . . .	3	
4	Tax on taxable expenditures—Schedule E, Part I, column (g) . . . . .	4	
5	Tax on political expenditures—Schedule F, Part I, column (e) . . . . .	5	
6	Tax on excess lobbying expenditures—Schedule G, line 4 . . . . .	6	
7	Tax on disqualifying lobbying expenditures—Schedule H, Part I, column (e) . . . . .	7	
8	Tax on premiums paid on personal benefit contracts . . . . .	8	
9	Tax on being a party to prohibited tax shelter transactions—Schedule J, Part I, column (h) . . . . .	9	
10	Tax on taxable distributions—Schedule K, Part I, column (f) . . . . .	10	
11	Tax on a charitable remainder trust's unrelated business taxable income. Attach schedule . . . . .	11	
12	<b>Total</b> (add lines 1–11) . . . . .	12	

**Part II-A Taxes on Managers, Self-Dealers, Disqualified Persons, Donors, Donor Advisors, and Related Persons** (Sections 4912(b), 4941(a), 4944(a)(2), 4945(a)(2), 4955(a)(2), 4958(a), 4965(a)(2), 4966(a)(2), and 4967(a))

(a) Name and address of person subject to tax		(b) Taxpayer identification number	
a			
b			
c			
d			

	(c) Tax on self-dealing—Schedule A, Part II, col. (d), and Part III, col. (d)	(d) Tax on investments that jeopardize charitable purpose—Schedule D, Part II, col. (d)	(e) Tax on taxable expenditures—Schedule E, Part II, col. (d)	(f) Tax on political expenditures—Schedule F, Part II, col. (d)
a				
b				
c				
d				
<b>Total</b>				

	(g) Tax on disqualifying lobbying expenditures—Schedule H, Part II, col. (d)	(h) Tax on excess benefit transactions—Schedule I, Part II, col. (d), and Part III, col. (d)	(i) Tax on being a party to prohibited tax shelter transactions—Schedule J, Part II, col. (d)	(j) Tax on taxable distributions—Schedule K, Part II, col. (d)
a				
b				
c				
d				
<b>Total</b>				

	(k) Tax on prohibited benefits—Sch L, Part II, col. (d), and Part III, col. (d)	(l) Total—Add cols. (c) through (k)
a		
b		
c		
d		
<b>Total</b>		

**Part II-B Summary of Taxes** (See **Tax Payments** on page 3 of the instructions.)

<b>1</b>	Enter the taxes listed in Part II-A, column (l), that apply to managers, self-dealers, disqualified persons, donors, donor advisors, and related persons who sign this form. If all sign, enter the total amount from Part II-A, column (l) . . . . .	<b>1</b>	
<b>2</b>	<b>Total tax.</b> Add Part I, line 12, and Part II-B, line 1. (Make check(s) or money order(s) payable to the United States Treasury.) If payment was made with Form 8868, see the instructions . . . . .	<b>2</b>	

**SCHEDULE A—Initial Taxes on Self-Dealing** (Section 4941)**Part I Acts of Self-Dealing and Tax Computation**

(a) Act number	(b) Date of act	(c) Description of act
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		

(d) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the act	(e) Amount involved in act	(f) Initial tax on self-dealing (10% of col. (e))	(g) Tax on foundation managers (if applicable) (lesser of \$20,000 or 5% of col. (e))

**Part II Summary of Tax Liability of Self-Dealers and Proration of Payments**

(a) Names of self-dealers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Self-dealer's total tax liability (add amounts in col. (c)) (see page 6 of the instructions)

**Part III Summary of Tax Liability of Foundation Managers and Proration of Payments**

(a) Names of foundation managers liable for tax	(b) Act no. from Part I, col. (a)	(c) Tax from Part I, col. (g), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 7 of the instructions)

**SCHEDULE B—Initial Tax on Undistributed Income** (Section 4942)

<b>1</b>	Undistributed income for years before 2009 (from Form 990-PF for 2010, Part XIII, line 6d) . . . . .	<b>1</b>	
<b>2</b>	Undistributed income for 2009 (from Form 990-PF for 2010, Part XIII, line 6e) . . . . .	<b>2</b>	
<b>3</b>	Total undistributed income at end of current tax year beginning in 2010 and subject to tax under section 4942 (add lines 1 and 2) . . . . .	<b>3</b>	
<b>4</b>	<b>Tax—</b> Enter 30% of line 3 here and on page 1, Part I, line 1 . . . . .	<b>4</b>	

**SCHEDULE C—Initial Tax on Excess Business Holdings (Section 4943)****Business Holdings and Computation of Tax**

If you have taxable excess holdings in more than one business enterprise, attach a separate schedule for each enterprise. Refer to the instructions on page 7 for each line item before making any entries.

Name and address of business enterprise

Employer identification number . . . . . ▶

Form of enterprise (corporation, partnership, trust, joint venture, sole proprietorship, etc.) . . . . . ▶

		(a) Voting stock (profits interest or beneficial interest)	(b) Value	(c) Nonvoting stock (capital interest)
<b>1</b>	Foundation holdings in business enterprise . . . . .	1	%	%
<b>2</b>	Permitted holdings in business enterprise . . . . .	2	%	%
<b>3</b>	Value of excess holdings in business enterprise	3		
<b>4</b>	Value of excess holdings disposed of within 90 days; or, other value of excess holdings not subject to section 4943 tax (attach explanation)	4		
<b>5</b>	Taxable excess holdings in business enterprise—line 3 minus line 4 . . . . .	5		
<b>6</b>	Tax—Enter 10% of line 5 . . . . .	6		
<b>7</b>	<b>Total tax—</b> Add amounts on line 6, columns (a), (b), and (c); enter total here and on page 1, Part I, line 2	7		

**SCHEDULE D—Initial Taxes on Investments That Jeopardize Charitable Purpose (Section 4944)****Part I Investments and Tax Computation**

(a) Investment number	(b) Date of investment	(c) Description of investment	(d) Amount of investment	(e) Initial tax on foundation (10% of col. (d))	(f) Initial tax on foundation managers (if applicable)—(lesser of \$10,000 or 10% of col. (d))
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>Total—</b> column (e). Enter here and on page 1, Part I, line 3 . . . . .					
<b>Total—</b> column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

**Part II Summary of Tax Liability of Foundation Managers and Proration of Payments**

(a) Names of foundation managers liable for tax	(b) Investment no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 10 of the instructions)

**SCHEDULE E—Initial Taxes on Taxable Expenditures (Section 4945)****Part I Expenditures and Computation of Tax**

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Name and address of recipient	(e) Description of expenditure and purposes for which made
<b>1</b>				
<b>2</b>				
<b>3</b>				
<b>4</b>				
<b>5</b>				
(f) Question number from Form 990-PF, Part VII-B, or Form 5227, Part VI-B, applicable to the expenditure			(g) Initial tax imposed on foundation (20% of col. (b))	(h) Initial tax imposed on foundation managers (if applicable)—(lesser of \$10,000 or 5% of col. (b))
<b>Total—</b> column (g). Enter here and on page 1, Part I, line 4 . . . . .				
<b>Total—</b> column (h). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .				

**Part II Summary of Tax Liability of Foundation Managers and Proration of Payments**

(a) Names of foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (h), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 10 of the instructions)

**SCHEDULE F—Initial Taxes on Political Expenditures (Section 4955)****Part I Expenditures and Computation of Tax**

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of political expenditure	(e) Initial tax imposed on organization or foundation (10% of col. (b))	(f) Initial tax imposed on managers (if applicable) (lesser of \$5,000 or 2½% of col. (b))
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>Total—</b> column (e). Enter here and on page 1, Part I, line 5 . . . . .					
<b>Total—</b> column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .					

**Part II Summary of Tax Liability of Organization Managers or Foundation Managers and Proration of Payments**

(a) Names of organization managers or foundation managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 11 of the instructions)

**SCHEDULE G—Tax on Excess Lobbying Expenditures (Section 4911)**

<b>1</b>	Excess of grassroots expenditures over grassroots nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1h). (See page 11 of the instructions before making entry.) . . . . .	<b>1</b>	
<b>2</b>	Excess of lobbying expenditures over lobbying nontaxable amount (from Schedule C (Form 990 or 990-EZ), Part II-A, column (b), line 1i). (See page 11 of the instructions before making entry.) . . . . .	<b>2</b>	
<b>3</b>	Taxable lobbying expenditures—enter the larger of line 1 or line 2 . . . . .	<b>3</b>	
<b>4</b>	<b>Tax—</b> Enter 25% of line 3 here and on page 1, Part I, line 6 . . . . .	<b>4</b>	

**SCHEDULE H—Taxes on Disqualifying Lobbying Expenditures (Section 4912)****Part I Expenditures and Computation of Tax**

(a) Item number	(b) Amount	(c) Date paid or incurred	(d) Description of lobbying expenditures	(e) Tax imposed on organization (5% of col. (b))	(f) Tax imposed on organization managers (if applicable)—(5% of col. (b))
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>Total—</b> column (e). Enter here and on page 1, Part I, line 7 . . . . .					

**Total—** column (f). Enter total (or prorated amount) here and in Part II, column (c), below . . . . .**Part II Summary of Tax Liability of Organization Managers and Proration of Payments**

(a) Names of organization managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 11 of the instructions)

**SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958)****Part I Excess Benefit Transactions and Tax Computation**

(a) Transaction number	(b) Date of transaction	(c) Description of transaction
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		

(d) Amount of excess benefit	(e) Initial tax on disqualified persons (25% of col. (d))	(f) Tax on organization managers (if applicable) (lesser of \$20,000 or 10% of col. (d))

**SCHEDULE I—Initial Taxes on Excess Benefit Transactions (Section 4958) Continued****Part II Summary of Tax Liability of Disqualified Persons and Proration of Payments**

(a) Names of disqualified persons liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (e), or prorated amount	(d) Disqualified person's total tax liability (add amounts in col. (c)) (see page 13 of the instructions)

**Part III Summary of Tax Liability of 501(c)(3), (c)(4) & (29) Organization Managers and Proration of Payments**

(a) Names of 501(c)(3), (c)(4) & (29) organization managers liable for tax	(b) Trans. no. from Part I, col. (a)	(c) Tax from Part I, col. (f), or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see page 13 of the instructions)

**SCHEDULE J—Taxes on Being a Party to Prohibited Tax Shelter Transactions (Section 4965)****Part I Prohibited Tax Shelter Transactions (PTST) and Tax Imposed on the Tax-Exempt Entity**  
(see page 13 of the instructions)

(a) Transaction number	(b) Transaction date	(c) Type of transaction 1 — Listed 2 — Subsequently listed 3 — Confidential 4 — Contractual protection	(d) Description of transaction		
1					
2					
3					
4					
5					
(e) Did the tax-exempt entity know or have reason to know this transaction was a PTST when it became a party to the trans.? Answer <b>Yes</b> or <b>No</b>		(f) Net income attributable to the PTST	(g) 75% of proceeds attributable to the PTST	(h) Tax imposed on the tax-exempt entity (see page 14 of the instructions)	
<b>Total—</b> column (h). Enter here and on page 1, Part I, line 9					

**Part II** **Tax Imposed on Entity Managers** (Section 4965) *Continued*[illegible]

**SCHEDULE K—Taxes on Taxable Distributions of Sponsoring Organizations Maintaining Donor  
Advised Funds** (Section 4966). See page 14 of the instructions.

## Part I Taxable Distributions and Tax Computation

Part III Variable Distributions and Tax Computation			
(a) Item number	(b) Name of sponsoring organization and donor advised fund	(c) Description of distribution	
1			
2			
3			
4			
(d) Date of distribution	(e) Amount of distribution	(f) Tax imposed on organization (20% of col. (e))	(g) Tax on fund managers (lesser of 5% of col. (e) or \$10,000)
<b>Total</b> — column (f). Enter here and on page 1, Part I, line 10 . . . .			
<b>Total</b> — column (g). Enter total (or prorated amount) here and in Part II, column (c), below . . . .			

## Part II Summary of Tax Liability of Fund Managers and Proration of Payments

(a) Name of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (g) or prorated amount	(d) Manager's total tax liability (add amounts in col. (c)) (see instructions)

**SCHEDULE L—Taxes on Prohibited Benefits Distributed From Donor Advised Funds (Section 4967).**

See page 14 of the instructions.

**Part I Prohibited Benefits and Tax Computation**

(a) Item number	(b) Date of prohibited benefit	(c) Description of benefit
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		
(d) Amount of prohibited benefit	(e) Tax on prohibited benefit (125% of col. (d)) (see instructions)	(f) Tax on fund managers (if applicable) (lesser of 10% of col. (d) or \$10,000) (see instructions)

**Part II Summary of Tax Liability of Donors, Donor Advisors, Related Persons and Proration of Payments**

(a) Names of donors, donor advisor, or related persons liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (e) or prorated amount	(d) Donor, donor advisor, or related persons total tax liability (add amounts in col. (c)) (see instructions)

**Part III Tax Liability of Fund Managers and Proration of Payments**

(a) Names of fund managers liable for tax	(b) Item no. from Part I, col. (a)	(c) Tax from Part I, col. (f) or prorated amount	(d) Fund managers total tax liability (add amounts in col. (c)) (see instructions)

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

**Sign  
Here**

Signature of officer or trustee	Title	Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date
Signature (and organization or entity name if applicable) of manager, self-dealer, disqualified person, donor, donor advisor, or related person		Date

**Paid  
Preparer  
Use Only**

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

Form **4720** (2010)

**Split-Interest Trust Information Return**

► See separate instructions.

OMB No. 1545-0196

**2010****Open to Public  
Inspection**

Full name of trust

**A** Employer identification number

Name of trustee

**B** Type of Entity

Number, street, and room or suite no. (If a P.O. box, see page 3 of the instructions.)

- (1) ☐ Charitable lead trust  
 (2) ☐ Charitable remainder annuity trust described in section 664(d)(1)  
 (3) ☐ Charitable remainder unitrust described in section 664(d)(2)  
 (4) ☐ Pooled income fund described in section 642(c)(5)  
 (5) ☐ Other—Attach explanation

City, state, and ZIP code

**C** Fair market value (FMV) of assets at end of tax year**D** Gross Income**E** Check applicable boxes (see instructions)☐ Initial return☐ Final return☐ Amended return☐ Change in trustee's☐ Name☐ Address**F** Date the trust was created**G** If the trust is a section 664 trust, did it have unrelated business taxable income? If "Yes," file Form 4720☐ Yes ☐ No**Part I** **Income and Deductions** (All trusts complete Sections A through D)**Section A—Ordinary Income**

<b>1</b>	Interest income . . . . .	<b>1</b>		
<b>2a</b>	Ordinary dividends (including qualified dividends) . . . . .	<b>2a</b>		
<b>b</b>	Qualified dividends (see page 4 of the instructions) . . . . .	<b>2b</b>		
<b>3</b>	Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	<b>3</b>		
<b>4</b>	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>4</b>		
<b>5</b>	Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>5</b>		
<b>6</b>	Ordinary gain or (loss). Attach Form 4797 . . . . .	<b>6</b>		
<b>7</b>	Other income. List type and amount ► . . . . .	<b>7</b>		
<b>8</b>	<b>Total ordinary income.</b> Combine lines 1, 2a, and 3 through 7 . . . . .	<b>8</b>		

**Section B—Capital Gains (Losses)**

<b>9</b>	Total short-term capital gain or (loss). Attach Schedule D, Part I (Form 1041) . . . . .	<b>9</b>		
<b>10</b>	Total long-term capital gain or (loss). Attach Schedule D, Part II (Form 1041) . . . . .	<b>10</b>		
<b>11</b>	Unrecaptured section 1250 gain . . . . .	<b>11</b>		
<b>12</b>	28% gain . . . . .	<b>12</b>		
<b>13</b>	<b>Total capital gains (losses).</b> Combine lines 9 and 10 . . . . .	<b>13</b>		

**Section C—Nontaxable Income**

<b>14</b>	Tax-exempt interest . . . . .	<b>14</b>		
<b>15</b>	Other nontaxable income. List type and amount ► . . . . .	<b>15</b>		
<b>16</b>	<b>Total nontaxable income.</b> Add lines 14 and 15 . . . . .	<b>16</b>		

**Section D—Deductions**

<b>17</b>	Interest . . . . .	<b>17</b>		
<b>18</b>	Taxes (see page 5 of the instructions) . . . . .	<b>18</b>		
<b>19</b>	Trustee fees . . . . .	<b>19</b>		
<b>20</b>	Attorney, accountant, and return preparer fees . . . . .	<b>20</b>		
<b>21</b>	Other allowable deductions. Attach schedule (see page 5 of the instructions) . . . . .	<b>21</b>		
<b>22</b>	<b>Total.</b> Add lines 17 through 21 . . . . .	<b>22</b>		
<b>23</b>	Charitable deduction . . . . .	<b>23</b>		

**Section E—Deductions Allocable to Income Categories** (Section 664 trust only)

<b>24a</b>	Enter the amount from line 22 allocable to ordinary income . . . . .	<b>24a</b>		
<b>b</b>	Subtract line 24a from line 8 . . . . .	<b>24b</b>		
<b>25a</b>	Enter the amount from line 22 allocable to capital gains (losses) . . . . .	<b>25a</b>		
<b>b</b>	Subtract line 25a from line 13 . . . . .	<b>25b</b>		
<b>26a</b>	Enter the amount from line 22 allocable to nontaxable income . . . . .	<b>26a</b>		
<b>b</b>	Subtract line 26a from line 16 . . . . .	<b>26b</b>		

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 13227T

Form **5227** (2010)

**Part II** **Schedule of Distributable Income** (Section 664 trust only) See page 6 of the instructions

	Accumulations	(a) Ordinary income	(b) Capital gains (losses)	(c) Nontaxable income
<b>27</b>	Undistributed income from prior tax years . . . . .			
<b>28</b>	Current tax year net income (before distributions): • In column (a), enter the amount from line 24b • In column (b), enter the amount from line 25b • In column (c), enter the amount from line 26b			
<b>29</b>	Total distributable income. Add lines 27 and 28 . . . . .			

**Part III-A** **Distributions of Principal for Charitable Purposes**

<b>30</b>	Principal distributed in prior tax years for charitable purposes . . . . .	<b>30</b>		
<b>31</b>	Principal distributed during the current tax year for charitable purposes. Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the space to the right. (see page 6 of the instructions)			
	(A) Payee's name and address	(B) Date of distribution	(C) Charitable purpose and description of assets distributed	
<b>a</b>				
				<b>31a</b>
<b>b</b>				
				<b>31b</b>
<b>c</b>				
				<b>31c</b>
<b>32</b>	Total. Add lines 30 through 31c . . . . .	<b>32</b>		

**Part III-B** **Accumulated Income Set Aside and Income Distributions for Charitable Purposes**  
(see page 6 of the instructions)

<b>33a</b>	Accumulated income set aside in prior tax years for which a deduction was claimed under section 642(c) . . . . .	<b>33a</b>		
<b>b</b>	Enter the amount shown on line 23 . . . . .	<b>33b</b>		
<b>34</b>	Add lines 33a and 33b . . . . .	<b>34</b>		
<b>35</b>	Distributions made during the tax year (see page 6 of the instructions): • For income set aside in prior tax years for which a deduction was claimed under section 642(c), or • For charitable purposes for which a charitable deduction was claimed under section 642(c) in the current tax year. Fill in the information for columns (A), (B), and (C) and enter the amount distributed on the line to the right.			
	(A) Payee's name and address	(B) Date of distribution	(C) Charitable purpose and description of assets distributed	
<b>a</b>				
				<b>35a</b>
<b>b</b>				
				<b>35b</b>
<b>c</b>				
				<b>35c</b>
<b>36</b>	Add lines 35a through 35c . . . . .	<b>36</b>		
<b>37</b>	Carryover. Subtract line 36 from line 34 . . . . .	<b>37</b>		

**Part IV Balance Sheet** (see pages 6 through 8 of the instructions)

		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value	(c) FMV (see instructions)
<b>Assets</b>				
38	Cash—non-interest-bearing . . . . .	38		
39	Savings and temporary cash investments . . . . .	39		
40a	Accounts receivable . . . . .	40a		
b	Less: allowance for doubtful accounts . . . . .	40b		
41	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) . . . . .	41		
42a	Other notes and loans receivable . . . . .	42a		
b	Less: allowance for doubtful accounts . . . . .	42b		
43	Inventories for sale or use . . . . .	43		
44	Prepaid expenses and deferred charges . . . . .	44		
45a	Investments—U.S. and state government obligations (attach schedule) . . . . .	45a		
b	Investments—corporate stock. Attach schedule . . . . .	45b		
c	Investments—corporate bonds. Attach schedule . . . . .	45c		
46a	Investments—land, buildings, and equipment: basis (attach schedule) . . . . .	46a		
b	Less: accumulated depreciation . . . . .	46b		
47	Investments—other (attach schedule) . . . . .	47		
48a	Land, buildings, and equipment: basis . . . . .	48a		
b	Less: accumulated depreciation . . . . .	48b		
49	Other assets. Describe ► . . . . .	49		
50	<b>Total assets.</b> Add lines 38 through 49 (must equal line 60) . . . . .	50		
<b>Liabilities</b>				
51	Accounts payable and accrued expenses . . . . .	51		
52	Deferred revenue . . . . .	52		
53	Loans from officers, directors, trustees, and other disqualified persons . . . . .	53		
54	Mortgages and other notes payable. Attach schedule . . . . .	54		
55	Other liabilities. Describe ► . . . . .	55		
56	<b>Total liabilities.</b> Add lines 51 through 55 . . . . .	56		
<b>Net Assets</b>				
57	Trust principal or corpus . . . . .	57		
58a	Undistributed income . . . . .	58a		
b	Undistributed capital gains . . . . .	58b		
c	Undistributed nontaxable income . . . . .	58c		
59	<b>Total net assets.</b> Add lines 57 through 58c . . . . .	59		
60	<b>Total liabilities and net assets.</b> Add lines 56 and 59 . . . . .	60		

Form **5227** (2010)

**Part V-A Charitable Remainder Annuity Trust (CRAT) Information** (to be completed **only** by a section 664 CRAT)

<b>61a</b>	Enter the initial fair market value (FMV) of the property placed in the trust . . . . .	<b>61a</b>		
<b>b</b>	Enter the total annual annuity amounts for all recipients . . . . .	<b>61b</b>		

**Part V-B Charitable Remainder Unitrust (CRUT) Information** (to be completed **only** by a section 664 CRUT)  
See page 8 of the instructions

<b>62</b>	Is the CRUT a net income charitable remainder unitrust (NICRUT) as described in Regulations section 1.664-3(a)(1)(i)(b)(1)? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>63</b>	Is the CRUT a net income with make-up charitable remainder unitrust (NIMCRUT) as described in Regulations section 1.664-3(a)(1)(i)(b)(2)? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>64</b>	Did the trust change its method of payment during the tax year? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

If "Yes," describe the triggering event including the date of the event and the old method of payment ► \_\_\_\_\_

<b>65a</b>	Enter the unitrust fixed percentage to be paid to the recipients . . . . .	<b>65a</b>		%
<b>b</b>	<b>Unitrust amount.</b> Subtract line 56, column (c), from line 50, column (c), and multiply the result by the percentage on line 65a. Do not enter less than -0- . . . . .	<b>65b</b>		
<b>If the answer is "Yes" on line 62 or line 63, go to line 66a. Otherwise, skip lines 66a through 67b and enter the line 65b amount on line 68.</b>				
<b>66a</b>	Trust's accounting income for 2010. Attach schedule . . . . .	<b>66a</b>		
<b>If the answer is "Yes" on line 62, go to line 66b. If the answer is "Yes" on line 63, skip line 66b and go to line 67a.</b>				
<b>b</b>	Enter the smaller of line 65b or line 66a here and on line 68. Skip lines 67a and 67b . . . . .	<b>66b</b>		
<b>67a</b>	Total accumulated distribution deficiencies from previous years (see page 8 of the instructions) . . . . .	<b>67a</b>		
<b>b</b>	Add lines 65b and 67a . . . . .	<b>67b</b>		
<b>If lines 67a and 67b are completed, enter the smaller of line 66a or line 67b on line 68.</b>				
<b>68</b>	Required unitrust distribution for 2010 . . . . .	<b>68</b>		
<b>69</b>	Carryover of accumulated distribution deficiency (only for trusts that answered "Yes" on line 63). Subtract line 68 from line 67b . . . . .	<b>69</b>		
<b>70</b>	If this is the final return, enter the initial FMV of all assets placed in trust by the donor . . . . .	<b>70</b>		
<b>71</b>	Did the trustee change the method of determining the fair market value of the assets? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
If "Yes," attach an explanation.				
<b>72</b>	Were any additional contributions received by the trust during 2010? . . . . .	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
If "Yes," be sure to complete all columns of line 7 in Schedule A, Part III.				

**Part VI-A Statements Regarding Activities** (see page 8 of the instructions)

<b>73</b>	Are the requirements of section 508(e) satisfied either:		Yes	No
	• By the language in the governing instrument; or			
	• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	<b>73</b>		
<b>74</b>	Are you using this return only to report the income and assets of a segregated amount under section 4947(a)(2)(B)? . . . . .	<b>74</b>		

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**Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required****File Form 4720 if any item is checked in the "Yes" column (to the right), unless an exception applies.**

	Yes	No
<b>75</b> Self-dealing (section 4941):		
<b>a</b> During 2010, did the trust (either directly or indirectly):		
<b>(1)</b> Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(2)</b> Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(4)</b> Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(5)</b> Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(6)</b> Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the trust agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 75a(1) through (6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations sections 53.4941(d)-3 and 4, or in a current Notice regarding disaster assistance (see page 9 of the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>75b</b>	
Organizations relying on a current Notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>c</b> Did the trust engage in a prior year in any of the acts described in 75a, other than excepted acts, that were not corrected before January 1, 2010? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>75c</b>	
<b>76</b> Does section 4947(b)(3)(A) or (B) apply? (See page 9 of the instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," check the "N/A" box in questions 77 and 78.		
<b>77</b> Taxes on excess business holdings (section 4943): <input type="checkbox"/> N/A		
<b>a</b> Did the trust hold more than a 2% direct or indirect interest in any business enterprise at any time during 2010? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If "Yes," did the trust have excess business holdings in 2010 as a result of <b>(1)</b> any purchase by the trust or disqualified persons after May 26, 1969; <b>(2)</b> the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or <b>(3)</b> the lapse of the 10-, 15-, or 20-year first phase holding period? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>77b</b>	
Use Schedule C, Form 4720, to determine if the trust had excess business holdings in 2010.		
<b>78</b> Taxes on investments that jeopardize charitable purposes (section 4944): <input type="checkbox"/> N/A		
<b>a</b> Did the trust invest during 2010 any amount in a manner that would jeopardize its charitable purpose? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>78a</b>	
<b>b</b> Did the trust make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before January 1, 2010? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>78b</b>	
<b>79</b> Taxes on taxable expenditures (section 4945) and political expenditures (section 4955):		
<b>a</b> During 2010, did the trust pay or incur any amount to:		
<b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(2)</b> Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(4)</b> Provide a grant to an organization other than a charitable, etc., organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>(5)</b> Provide for any purpose other than religious, charitable, scientific, literary, or educational, or for the prevention of cruelty to children or animals? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b> If any answer is "Yes" to 79a(1) through (5), did <b>any</b> of the transactions fail to qualify under the exceptions described in Regulations section 53.4945, or in a current Notice regarding disaster assistance (see page 9 of the instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>79b</b>	
Organizations relying on a current Notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>c</b> If the answer is "Yes" to question 79a(4), does the trust claim exemption from the tax because it maintained expenditure responsibility for the grant? (See page 9 of the instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>80</b> Personal benefit contracts (section 170(f)(10)):		
<b>a</b> Did the trust, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>80b</b>	
<b>b</b> Did the trust, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes" to 80b, file Form 8870 (see page 9 of the instructions.)		

Form **5227** (2010)

**Part VII Questionnaire for Charitable Lead Trusts, Pooled Income Funds, and Charitable Remainder Trusts**  
 (see instructions beginning on page 9)

**Section A—All Trusts**

- 81** Check this box if any of the split-interest trust's income interests expired during 2010 . . . . . ☒ **82** Check this box if all of the split-interest trust's income interests expired before 2010 . . . . . ☒
- If 82 (above) is checked and this is **not** a final return, attach an explanation.

**Section B—Charitable Lead Trusts**

- 83** Does the governing instrument require income in excess of the required annuity or unitrust payments to be paid for charitable purposes? . . . . . ☒ **Yes** ☐ **No**
- 84** Enter the amount of any excess income required to be paid for charitable purposes for 2010 . . . **84** ☒
- 85** Enter the amount of annuity or unitrust payments required to be paid to charitable beneficiaries for 2010 . **85** ☒

**Section C—Pooled Income Funds**

- 86** Enter the amount of contributions received during 2010 . . . . . **86** ☒
- 87** Enter the amount required to be distributed for 2010 to satisfy the remainder interest . . . . . **87** ☒
- 88** Enter any amounts that were required to be distributed to the remainder beneficiary that remain undistributed . . . . . **88** ☒
- 89** Enter the amount of income required to be paid to the charitable remainder beneficiary for 2010 . **89** ☒

**Section D—Charitable Remainder Trusts**

- 90** Check this box if you are filing for a charitable remainder annuity trust or a charitable remainder unitrust whose charitable interests involve only cemeteries or war veterans' posts . . . . . ☒
- 91** Check this box if you are making an election under Regulations section 1.664-2(a)(1)(i)(a)(2) or 1.664-3(a)(1)(i)(g)(2) to treat income generated from certain property distributions (other than cash) by the trust as occurring on the last day of the tax year. (See page 10 of the instructions.) . . . . . ☒
- 92** Is this the initial return? If "Yes," attach a copy of the trust instrument . . . . . ☒ **Yes** ☐ **No**
- 93** Was the trust instrument amended during the year? If "Yes," attach a copy . . . . . ☒ **Yes** ☐ **No**
- 94a** If this is the final return, were final distributions made according to the trust instrument? . . . . . ☒ **Yes** ☐ **No**
- b** If "Yes," did you complete line 31? . . . . . ☒ **Yes** ☐ **No**
- c** If either line 94a or 94b is "No," explain why ▶ \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- 95** At any time during calendar year 2010, did the trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? . . . . . ☒ **Yes** ☐ **No**
- See the instructions beginning on page 10 for exceptions and filing requirements for Form TD F 90-22.1.
- If "Yes," enter the name of the foreign country ▶ \_\_\_\_\_

**Sign Here**

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

▶ \_\_\_\_\_ Signature of trustee or officer representing trustee Date

**Paid Preparer Use Only**

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

Form **5227** (2010)

Full name of trust

Employer identification number

**NOT Open To Public Inspection****Schedule A—Distributions, Assets, and Donor Information****Part I Accumulation Schedule** (Section 664 trust only) See page 10 of the instructions

	Accumulations	(a) Ordinary income	(b) Capital gain (loss)	(c) Nontaxable income
<b>1</b>	Total distributable income. Enter the amount from line 29 . . .			
<b>2a</b>	Total distributions for 2010: _____			
<b>b</b>	2010 distributions from income . . . . .			
<b>3</b>	Undistributed income at end of tax year. Subtract line 2b from line 1 . . . . .			

**Part II-A Current Distributions Schedule** (Section 664 trust only) See instructions beginning on page 10

	(a) Name of recipient			(b) Identifying number		(c) Percentage of total unitrust amount payable (if applicable)	
4a							
b							
c							
	(d) Ordinary Income	Capital gains		(g) Nontaxable Income	(h) Corpus	(i) Total (add cols. (d) through (h))	
		(e) Short-term	(f) Long-term				
4a							
b							
c							
Total							

If Part II-A, Total, column (i) does not agree with line 61b of Form 5227 for a CRAT or line 68 of Form 5227 for a CRUT, check here ☐ and attach an explanation.

**Part II-B Current Distributions** (charitable lead trusts or pooled income funds only) See page 12 of the instructions

**5** Enter the amount required to be paid to private beneficiaries for 2010 . . . . . ☐

**Part III Assets and Donor Information** (Section 664 trust or charitable lead trust only)

**6** Is this the initial return or were additional assets contributed to the trust in 2010? . . . . . ☐ Yes ☐ No

If "Yes," complete the schedule below.

If "No," complete only column (a) of the schedule below.

	(a) Name and address of donor	(b) Description of each asset donated	(c) Fair market value of each asset on date of donation	(d) Date of donation
<b>7a</b>				
<b>7b</b>				
<b>7c</b>				

**7d Total** . . . . . ☐

**8** For charitable remainder trusts: If this was the final year, was an early termination agreement signed by all parties to the trust? . . . . . ☐ Yes ☐ No ☐ N/A

If "Yes," attach a copy of the signed agreement.

**Information Return for Tax-Exempt  
Private Activity Bond Issues**  
(Under Internal Revenue Code section 149(e))  
▶ See separate instructions.

OMB No. 1545-0720

<b>Part I Reporting Authority</b>		Check if <b>Amended Return</b> ▶
<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)
<b>3</b> Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>4</b> Report number (For IRS Use Only)
<b>5</b> City, town, or post office, state, and ZIP code		<b>6</b> Date of issue
<b>7</b> Name of issue		<b>8</b> CUSIP number
<b>9</b> Name and title of officer of the issuer or other person whom the IRS may call for more information		<b>10</b> Telephone number of officer or other person

<b>Part II Type of Issue</b> (Enter the issue price for each)	Issue Price
<b>11</b> Exempt facility bond:	
<b>a</b> Airport (sections 142(a)(1) and 142(c))	<b>11a</b>
<b>b</b> Docks and wharves (sections 142(a)(2) and 142(c))	<b>11b</b>
<b>c</b> Water furnishing facilities (sections 142(a)(4) and 142(e))	<b>11c</b>
<b>d</b> Sewage facilities (section 142(a)(5))	<b>11d</b>
<b>e</b> Solid waste disposal facilities (section 142(a)(6))	<b>11e</b>
<b>f</b> Qualified residential rental projects (sections 142(a)(7) and 142(d)) (see instructions).	<b>11f</b>
Meeting 20–50 test (section 142(d)(1)(A))	
Meeting 40–60 test (section 142(d)(1)(B))	
Meeting 25–60 test (NYC only) (section 142(d)(6))	
Has an election been made for deep rent skewing (section 142(d)(4)(B))? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>g</b> Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f))	<b>11g</b>
<b>h</b> Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions)	<b>11h</b>
Facility type	
1986 Act section	
<b>i</b> Qualified enterprise zone facility bonds (section 1394) (see instructions)	<b>11i</b>
<b>j</b> Qualified empowerment zone facility bonds (section 1394(f)) (see instructions)	<b>11j</b>
<b>k</b> District of Columbia Enterprise Zone facility bonds (section 1400A)	<b>11k</b>
<b>l</b> Qualified public educational facility bonds (sections 142(a)(13) and 142(k))	<b>11l</b>
<b>m</b> Qualified green building and sustainable design projects (sections 142(a)(14) and 142(l))	<b>11m</b>
<b>n</b> Qualified highway or surface freight transfer facilities (sections 142(a)(15) and 142(m))	<b>11n</b>
<b>o</b> Other (see instructions)	
<b>p</b> Qualified New York Liberty bonds (section 1400L(d)) ▶	<b>11p</b>
<b>q</b> Other (see instructions)	<b>11q</b>
<b>12a</b> Qualified mortgage bond (section 143(a))	<b>12a</b>
<b>b</b> Other (see instructions)	<b>12b</b>
<b>13</b> Qualified veterans' mortgage bond (section 143(b)) (see instructions) ▶	<b>13</b>
Check the box if you elect to rebate arbitrage profits to the United States. <input type="checkbox"/>	
<b>14</b> Qualified small issue bond (section 144(a)) (see instructions) ▶	<b>14</b>
Check the box for \$10 million small issue exemption <input type="checkbox"/>	
<b>15</b> Qualified student loan bond (section 144(b))	<b>15</b>
<b>16</b> Qualified redevelopment bond (section 144(c))	<b>16</b>
<b>17</b> Qualified hospital bond (section 145(c)) (attach schedule—see instructions)	<b>17</b>
<b>18</b> Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions)	<b>18</b>
Check box if 95% or more of net proceeds will be used <b>only</b> for capital expenditures ▶ <input type="checkbox"/>	
<b>19</b> Nongovernmental output property bond (treated as private activity bond) (section 141(d)).	<b>19</b>
<b>20a</b> Other (see instructions)	
<b>b</b> New York Liberty Zone advance refunding bond (section 1400L(e)) (see instructions)	<b>20b</b>
<b>c</b> Other. Describe (see instructions) ▶	<b>20c</b>

<b>Part III Description of Bonds</b> (Complete for the entire issue for which this form is being filed.)				
	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity
<b>21</b>		\$	\$	years

<b>Part IV Uses of Proceeds of Issue</b> (including underwriters' discount)				Amount
<b>22</b>	Proceeds used for accrued interest . . . . .	<b>22</b>		
<b>23</b>	Issue price of entire issue (enter amount from line 21, column (b)) . . . . .	<b>23</b>		
<b>24</b>	Proceeds used for bond issuance costs (including underwriters' discount) . . . . .	<b>24</b>		
<b>25</b>	Proceeds used for credit enhancement . . . . .	<b>25</b>		
<b>26</b>	Proceeds allocated to reasonably required reserve or replacement fund . . . . .	<b>26</b>		
<b>27</b>	Proceeds used to currently refund prior issue (complete Part VI) . . . . .	<b>27</b>		
<b>28</b>	Proceeds used to advance refund prior issue (complete Part VI) . . . . .	<b>28</b>		
<b>29</b>	Add lines 24 through 28 . . . . .	<b>29</b>		
<b>30</b>	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here) . . . . .	<b>30</b>		

**Part V Description of Property Financed by Nonrefunding Proceeds**  
**Caution:** The total of lines 31a through e below must equal line 30 above. Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

<b>31 Type of Property Financed by Nonrefunding Proceeds:</b>				Amount
<b>a</b>	Land . . . . .	<b>31a</b>		
<b>b</b>	Buildings and structures . . . . .	<b>31b</b>		
<b>c</b>	Equipment with recovery period of more than 5 years . . . . .	<b>31c</b>		
<b>d</b>	Equipment with recovery period of 5 years or less . . . . .	<b>31d</b>		
<b>e</b>	Other. Describe (see instructions) ▶ . . . . .	<b>31e</b>		

<b>32 North American Industry Classification System (NAICS) of the projects financed by nonrefunding proceeds.</b>					
NAICS Code		Amount of nonrefunding proceeds		NAICS Code	
<b>a</b>		\$		<b>c</b>	\$
<b>b</b>		\$		<b>d</b>	\$

**Part VI Description of Refunded Bonds** (Complete this part only for refunding bonds.)

<b>33</b>	Enter the remaining weighted average maturity of the bonds to be currently refunded . . . . .	▶		years
<b>34</b>	Enter the remaining weighted average maturity of the bonds to be advance refunded . . . . .	▶		years
<b>35</b>	Enter the last date on which the refunded bonds will be called . . . . .	▶		
<b>36</b>	Enter the date(s) the refunded bonds were issued ▶ . . . . .			

**Part VII Miscellaneous**

**37** Name of governmental unit(s) approving issue (see the instructions) ▶ . . . . .

**38** Check the box if you have designated any issue under section 265(b)(3)(B)(i)(III) . . . . . ▶ ☐

**39** Check the box if you have elected to pay a penalty in lieu of arbitrage rebate . . . . . ▶ ☐

**40** Check the box if you have identified a hedge (see instructions) . . . . . ▶ ☐

**41** Check the box if the issue is comprised of qualified redevelopment, qualified small issue, or exempt facilities bonds and provide name and EIN of the primary private user . . . . . ▶ ☐  
 Name ▶ . . . . . EIN ▶ . . . . .

<b>Part VIII Volume Caps</b>				Amount
<b>42</b>	Amount of state volume cap allocated to the issuer. <b>Attach copy of state certification</b> . . . . .			<b>42</b>
<b>43</b>	Amount of issue subject to the unified state volume cap . . . . .			<b>43</b>
<b>44</b>	Amount of issue not subject to the unified state volume cap or other volume limitations:			<b>44</b>
<b>a</b>	Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, or high-speed intercity rail facilities . . . . .			<b>44a</b>
<b>b</b>	Under a carryforward election. Attach a copy of Form 8328 to this return . . . . .			<b>44b</b>
<b>c</b>	Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶ . . . . .			<b>44c</b>
<b>d</b>	Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986)			<b>44d</b>
<b>45a</b>	Amount of issue of qualified veterans' mortgage bonds . . . . .			<b>45a</b>
<b>b</b>	Enter the state limit on qualified veterans' mortgage bonds . . . . .			<b>45b</b>
<b>46a</b>	Amount of section 1394(f) volume cap allocated to issuer. <b>Attach copy of local government certification</b>			<b>46a</b>
<b>b</b>	Name of empowerment zone ▶ . . . . .			
<b>47</b>	Amount of section 142(k)(5) volume cap allocated to issuer. <b>Attach copy of state certification</b>			<b>47</b>

**Signature and Consent** 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. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

<b>Paid Preparer's Use Only</b>	Signature of issuer's authorized representative	Date	Type or print name and title
	Preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ( )

**Information Return for Build America Bonds and Recovery Zone  
Economic Development Bonds**  
► Under Internal Revenue Code section 149(e)  
► See separate instructions.

OMB No. 1545-2161

<b>Part I Reporting Authority</b>		Check if Amended Return ►
1 Issuer's name		2 Issuer's employer identification number (EIN)
3 Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		4 Report number (For IRS Use Only) 1
5 Number and street (or P.O. Box if mail is not delivered to street address)		
6 City, town, or post office, state, and ZIP code		7 Date of issue (MM/DD/YYYY) / /
8 Name of issuer		9 CUSIP number
10 Name and title of officer of issuer whom the IRS may call for more information (see instructions)		11 Telephone number of officer or other person (see instructions)

**Part II Type of Bonds** (see instructions, if the box on line 1b or 1c is checked, complete lines 2 and 3)

1 a Build America bonds (Tax Credit) (section 54AA(a))  
b Build America bonds (Direct Payment) (sections 54AA(g) and 6431)  
c Recovery zone economic development bonds (Direct Payment) (sections 1400U-2 and 6431)

2 Enter the first interest payment date (MM/DD/YYYY) ► / /

3 Interest payment date frequency: (Check box) (see instructions and attach debt service schedule)

a ☐ annual,  
b ☐ semi-annual,  
c ☐ quarterly,  
d ☐ monthly, or  
e ☐ other  
f If line 3e above is checked, please describe the payment frequency:

<b>Part III Purpose of Issue</b>		Amount (Whole Dollars)
1 For a build America bond, identify the purpose of issue and enter the issue price. (see instructions and attach schedule)		
a Education	1a	
b Health and hospital	1b	
c Transportation	1c	
d Public safety	1d	
e Environment (including sewage bonds)	1e	
f Housing	1f	
g Utilities	1g	
h Other description ►	1h	
2 For a recovery zone economic development bond, identify the purpose of issue and enter the issue price. (see instructions and attach schedule)		
a Capital expenditures relating to property located in the zone	2a	
b Public infrastructure and construction of public facilities	2b	
c Job training and educational programs	2c	
d Other description	2d	
3 Total issue price (Part III, lines 1a through 1h or lines 2a through 2d)	3	
4 If obligations are TANs or RANs, check only box 4a ► If obligations are BANs, check only box 4b ►	4a	4b
5 If obligations are in the form of a lease or installment sale, check box ►		

**Part IV Description of Obligations** (Complete for the entire issue for which this form is being filed.)

1 Stated redemption price at maturity

2 Final maturity date (MM/DD/YYYY) / /

3 Weighted average maturity . . . . . years

4 Yield . . . . . %

5 If the issue is a variable rate issue, check box 5a ► Please indicate the frequency rates are reset 5b ►

**Part V Use of Proceeds of Issue****Amount**  
(Whole Dollars)

<b>1</b>	Sales proceeds . . . . .	<b>1</b>	
<b>2</b>	Expected investment proceeds . . . . .	<b>2</b>	
<b>3</b>	Proceeds used for accrued interest . . . . .	<b>3</b>	
<b>4</b>	Proceeds used for bond issuance cost (including underwriter's discount) . . . . .	<b>4</b>	
<b>5</b>	Proceeds used for credit enhancement . . . . .	<b>5</b>	
<b>6</b>	Proceeds allocated to a reasonably required reserve fund . . . . .	<b>6</b>	
<b>7</b>	Proceeds used for capital expenditures . . . . .	<b>7</b>	
<b>8</b>	Proceeds used for working capital expenditures . . . . .	<b>8</b>	
<b>9</b>	Proceeds used to currently refund prior issues . . . . .	<b>9</b>	
<b>10</b>	Proceeds used to advance refund prior issues . . . . .	<b>10</b>	

**Part VI Description of Refunded Bonds** (complete this part only for refunding bonds)

- Enter the remaining weighted average maturity of the bonds to be currently refunded . . . . .  years
- Enter the remaining weighted average maturity of the bonds to be advance refunded . . . . .  years
- Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)  /  /
- Enter the date the refunded bonds were issued (if more than one date of issue, attach a schedule) (MM/DD/YYYY) (see instructions) . . . . .  /  /

**Part VII Miscellaneous**

- Enter the amount of the volume cap allocated to the issue (see instructions) (attach volume cap certification) **1**
- Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) **2a** 
  - Enter the final maturity date of the GIC (MM/DD/YYYY)  /  /
  - Enter the name of the GIC provider
- Proceeds of this issue that are to be used to make loans to other governmental units **3**
- If this issue is a loan made from the proceeds of another issue, check box ☐ and enter the following information:
  - Enter the issue date of the master pool obligation (MM/DD/YYYY)  /  /
  - Enter the EIN of the issuer of the master pool obligation
  - Enter the name of the issuer of the master pool obligation
- If the issuer entered into a hedge, check box ☐ and enter the following information:
  - Name of hedge provider
  - Type of hedge
  - Term of hedge
- If the issuer has superintegrated the hedge, check box ☐
- If the issuer elected to pay a penalty in lieu of arbitrage rebate, check box ☐
- If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated in accordance with the requirements under Regulations section 1.141-12, check box ☐
- If the issuer has established written procedures to monitor the requirements of section 148, check box ☐

**Signature and Consent**

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. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process the return, to the person(s) that I have authorized above.

Signature of issuer's authorized representative \_\_\_\_\_ Date \_\_\_\_\_ Type or print name and title \_\_\_\_\_

**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. \_\_\_\_\_

**Part VIII Consent to Disclosure of Certain Information from this Return**

- For build America bonds that provide a tax credit to bondholders, does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, final maturity date, and stated redemption price at maturity, to assist in the proper reporting of interest, tax credits, or other benefits under section 6049 and Regulations thereunder? . . . . . ☐ **Yes** ☐ **No**

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under section 6049.

**Sign Here**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Type or print name and title \_\_\_\_\_

**Part I** Information on Entity That Is To Receive Payment of Credit and Communications Check box if Amended Return ►

1 Name of entity that is to receive payment of the credit [REDACTED]		2 Employer identification number (EIN) [REDACTED]	
3 Number and street (or P.O. box no. if mail is not delivered to street address) [REDACTED]			Room/suite [REDACTED]
4 City, town, or post office, state, and ZIP code [REDACTED] [REDACTED] [REDACTED]			
5 Name and title of designated contact person whom the IRS may call for more information [REDACTED]		6 Telephone number of officer or legal representative ( )	

## Part II Reporting Authority

7	Issuer's name (if same as line 1, enter "SAME" and skip lines 8, 9, 11, 15, and 16)		8	EIN
9	Number and street (or P.O. box no. if mail is not delivered to street address)	Room/suite	10	Report number (For IRS Use Only)
11	City, town, or post office, state, and ZIP code		12	Date of issue (MM/DD/YYYY)
13	Name of issue		14	CUSIP number (See instructions.)
15	Name and title of officer or other person whom the IRS may call for more information		16	Telephone number of officer or other person to call

**17a** Type of issue ► For build America bonds and recovery zone economic development bonds, check the applicable box (see instructions)



<input type="checkbox"/> Educational <input type="checkbox"/> Health and Hospital <input type="checkbox"/> Transportation <input type="checkbox"/> Public Safety <input type="checkbox"/> Environmental <input type="checkbox"/> Housing <input type="checkbox"/> Utilities <input type="checkbox"/> Other										
<b>b</b> For build America bonds, recovery zone economic development bonds, and specified tax credit bonds, enter the issue price								17b		
<b>c</b> Check applicable box								<input type="checkbox"/> Variable rate bond <input type="checkbox"/> Fixed rate bond		

**Part III Payment of Credit** (For specified tax credit bonds with multiple maturities, see instructions.)

<b>18</b>	Interest payment date to which this payment of credit relates (MM/DD/YYYY)	/		/
<b>19a</b>	Interest payable to bondholders on the interest payment date			
<b>b</b>	For specified tax credit bonds only, enter the applicable credit rate determined under Sec. 54A(b)(3) <input type="checkbox"/> <input type="checkbox"/> . <input type="checkbox"/> <input type="checkbox"/> %			
<b>c</b>	For specified tax credit bonds only, enter the interest that would be payable to bondholders on the interest payment date calculated using the applicable credit rate (see instructions)			
<b>20</b>	Amount of credit payment to be received as of the interest payment date (complete only line 20a, 20b, 20c, 20d, 20e, or 20f):			
<b>a</b>	Build America bonds. Multiply line 19a by 35% (0.35).			
<b>b</b>	Recovery zone economic development bonds. Multiply line 19a by 45% (0.45)			
<b>c</b>	New clean renewable energy bonds enter the lesser of line 19a or 70% of line 19c			
<b>d</b>	Qualified energy conservation bonds enter the lesser of line 19a or 70% of line 19c			
<b>e</b>	Qualified zone academy bonds enter the lesser of lines 19a or 19c			
<b>f</b>	Qualified school construction bonds enter the lesser of lines 19a or 19c			
<b>21</b>	Adjustment to previous credit payments (complete line 21a OR line 21b only):			
<b>a</b>	Net increase to previous payments (attach explanation)			
<b>b</b>	Net decrease to previous payments (attach explanation)			
<b>22</b>	Amount of credit payment to be received. Combine either line 20a, 20b, 20c, 20d, 20e, or 20f with line 21a or line 21b			
<b>23</b>	Is this the final interest payment date?	Yes	<input type="checkbox"/>	No <input type="checkbox"/>
<b>24</b>	If the entity identified in Part I is not the issuer, check this box			

[illegible]

<b>Signature and Consent</b>	<p>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. I further declare that I authorize the IRS to send the requested refundable credit payment to the entity identified in Part I, and I consent to the disclosure of the issuer's return information, as necessary to process the refundable credit payment, to the designated contact person(s) listed above in Parts I and II, as applicable.</p>		
	<p>Signature of issuer</p>	<p>Date</p>	<p>Type or print name and title</p>

<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. ( )

# Information Return for Tax-Exempt Governmental Obligations

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

## Part I Reporting Authority

If Amended Return, check here ►

1 Issuer's name		2 Issuer's employer identification number (EIN)	
3 Number and street (or P.O. box if mail is not delivered to street address) Room/suite		4 Report number (For IRS Use Only) 3	
5 City, town, or post office, state, and ZIP code		6 Date of issue	
7 Name of issue		8 CUSIP number	
9 Name and title of officer of the issuer or other person whom the IRS may call for more information		10 Telephone number of officer or other person ( )	

## Part II Type of Issue (enter the issue price) See instructions and attach schedule

11 Education	11		
12 Health and hospital	12		
13 Transportation	13		
14 Public safety	14		
15 Environment (including sewage bonds)	15		
16 Housing	16		
17 Utilities	17		
18 Other. Describe ►	18		
19 If obligations are TANs or RANs, check only box 19a			
If obligations are BANs, check only box 19b			
20 If obligations are in the form of a lease or installment sale, check box			

## Part III Description of Obligations. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		\$	\$	years	%

## Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22 Proceeds used for accrued interest	22		
23 Issue price of entire issue (enter amount from line 21, column (b))	23		
24 Proceeds used for bond issuance costs (including underwriters' discount)	24		
25 Proceeds used for credit enhancement	25		
26 Proceeds allocated to reasonably required reserve or replacement fund	26		
27 Proceeds used to currently refund prior issues	27		
28 Proceeds used to advance refund prior issues	28		
29 Total (add lines 24 through 28)	29		
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30		

## Part V Description of Refunded Bonds (Complete this part only for refunding bonds.)

31 Enter the remaining weighted average maturity of the bonds to be currently refunded	►	years
32 Enter the remaining weighted average maturity of the bonds to be advance refunded	►	years
33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	►	
34 Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)		

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

Cat. No. 63773S

Form **8038-G** (Rev. 5-2010)

**Part VI Miscellaneous**

<b>35</b>	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . .	<b>35</b>		
<b>36a</b>	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) . . . . .	<b>36a</b>		
<b>b</b>	Enter the final maturity date of the GIC ▶			
<b>37</b>	Pooled financings: <b>a</b> Proceeds of this issue that are to be used to make loans to other governmental units . . . . .	<b>37a</b>		
<b>b</b>	If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ and enter the name of the issuer ▶ and the date of the issue ▶			
<b>38</b>	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . ▶			
<b>39</b>	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . . ▶			
	If the issuer has identified a hedge, check box . . . . . ▶			

**Signature and Consent**

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. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ Signature of issuer's authorized representative Date ▶ Type or print name and title

**Paid Preparer's Use Only**

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

Form **8038-G** (Rev. 5-2010)

**Information Return for Tax Credit Bonds  
and Specified Tax Credit Bonds**

► Under Internal Revenue Code section 149(e)  
► See separate instructions.

OMB No. 1545-2160

<b>Part I Reporting Authority</b>		Check if Amended Return ► <input type="checkbox"/>
1 Issuer's name	2 Issuer's employer identification number (EIN)	
3 Name of person (other than the issuer) with whom the IRS may communicate about this return (See instructions.)	4 Report number (For IRS Use Only)	
5 Number and street (or P.O. Box if mail is not delivered to street address)		
6 City, town, or post office, state, and ZIP code	7 Date of issue (MM/DD/YYYY)	
8 Name of issue	9 CUSIP number	
10 Name and title of officer of issuer whom the IRS may call for more information (See instructions.)	11 Telephone number of officer or other person	

<b>Part II Type of Issue</b>	
1 Tax Credit Bond Code (See instructions, enter three digit code for the type of issue)	2 Description:
3 Has the issuer made an irrevocable election to apply section 6431(f)? <input type="checkbox"/> Yes <input type="checkbox"/> No	4 Enter the first interest payment date (MM/DD/YYYY) ►
5 Interest payment date frequency (Check box; see instructions and attach debt service schedule):	
a <input type="checkbox"/> annual,	
b <input type="checkbox"/> semi-annual,	
c <input type="checkbox"/> quarterly,	
d <input type="checkbox"/> monthly, or	
e <input type="checkbox"/> other	
f If line 5e above is checked, please describe the payment frequency:	

<b>Part III Description of Obligations</b>	
1 Issue price	1
2 Stated redemption price at maturity	2
3 Final maturity date (enter date MM/DD/YYYY) ►	
4 Applicable credit rate	4
5 Maximum term	5
6 Permitted Sinking Fund Yield	6
7 Enter the interest rate on the bonds	7
8 If the issue is a variable rate issue, check box 8a <input type="checkbox"/> Enter the frequency rates are reset 8b <input type="checkbox"/>	

<b>Part IV Proceeds of Issue</b> (Including underwriters' discount)		Amount
1 Sale Proceeds	1	
2 Proceeds used for bond issuance cost (including underwriters' discount)	2	
3 Estimated investment proceeds	3	
4 Expected available project proceeds (Subtract line 2 from line 1 and add line 3)	4	
5 Matching pledged funds	5	
6 Other (describe) ►	6	
7 Total proceeds (Add lines 4 through 6)	7	

<b>Part V Description of Use of Proceeds for Qualified Purpose Expenditures</b>		Amount
1a Loans to qualified borrower(s)	1a	
b If a written loan commitment was obtained prior to issue date, check box <input type="checkbox"/>		
c Name of borrower ►		
d EIN of borrower ► (Attach list if more than one)		
2 Land	2	
3 Buildings and structures	3	
4 Furniture or equipment with recovery period of more than 5 years	4	
5 Furniture or equipment with recovery period of 5 years or less	5	
6 Grants	6	
7 Demonstration projects	7	
8 Public education campaigns	8	
9 Repairs or other rehabilitation expenditures	9	

**Description of Use of Proceeds for Qualified Purpose Expenditures (Continued)**

<b>10</b>	Developing course materials and/or staff training expenditures . . . . .	<b>10</b>					
<b>11</b>	Pay principal, interest, or premiums on qualified bonds . . . . .	<b>11</b>					
<b>12</b>	Refinance a qualified indebtedness . . . . .	<b>12</b>					
<b>13</b>	Other (describe) ▶ <span style="background-color: red; color: black;">[REDACTED]</span>	<b>13</b>					
<b>14</b>	Total qualified purpose expenditures (Sum of lines 1a through 13) . . . . .	<b>14</b>					
<b>15</b>	Percentage of total proceeds to be used for qualified purpose expenditures (Divide line 14 in Part V by line 7 in Part IV, multiply result by 100) . . . . .	<b>15</b>					%
<b>16</b>	If some portion of proceeds was used to reimburse issuer for amounts paid for a qualified purpose, enter the amount of reimbursement . . . . .	<b>16</b>					
<b>17</b>	If some portion of proceeds was to reimburse issuer for amounts paid for a qualified purpose, enter the date the official intent was adopted (MM/DD/YYYY) ▶ <span style="background-color: red; color: black;">[REDACTED]</span> / <span style="background-color: red; color: black;">[REDACTED]</span> / <span style="background-color: red; color: black;">[REDACTED]</span>	<b>17</b>					

**Part VI Allocation of National, State, Tribal, or Local Bond Limitation Amount**

(Enter source and amount of allocation and attach copy of certificate)

<b>1a</b>	Volume cap allocation amount . . . . .	<b>1a</b>					
	Year of Allocation <span style="background-color: red; color: black;">[REDACTED]</span> Amount of Carryforward <span style="background-color: red; color: black;">[REDACTED]</span>						
<b>b</b>	National, check box <input checked="" type="checkbox"/> Local, check box <input checked="" type="checkbox"/>						
<b>c</b>	State, check box <input checked="" type="checkbox"/>						
<b>d</b>	Tribal, check box <input checked="" type="checkbox"/>						
<b>2</b>	If box 1c is checked, enter State abbreviation <span style="background-color: red; color: black;">[REDACTED]</span>						

**Part VII Miscellaneous**

<b>1</b>	Arbitrage questions:	
<b>a</b>	If there is a reserve or sinking fund that is expected to repay the issue at maturity, check box <input checked="" type="checkbox"/>	
<b>b</b>	If 1a is checked and the reserve or sinking fund is funded in equal periodic installments, check box <input checked="" type="checkbox"/>	
<b>c</b>	If either the funding of the reserve or sinking fund is expected to result in an amount greater than the amount necessary to repay the issue; or, if the yield on such fund is greater than the permitted sinking fund yield from line 6, Part III, check box <input checked="" type="checkbox"/>	
<b>d</b>	If the issuer established written procedures to monitor the requirements of section 148 with respect to these bonds, check box <input checked="" type="checkbox"/>	
<b>2</b>	If all federal, state, and local requirements governing conflicts of interest are satisfied with respect to this issue, check box <input checked="" type="checkbox"/>	
<b>3</b>	If the entitlements to credits with respect to this bond issue are expected to be stripped, check box <input checked="" type="checkbox"/>	
<b>4</b>	If the issuer established written procedures to ensure that all nonqualified bonds at the end of the applicable period are redeemed within 90 days, check box <input checked="" type="checkbox"/>	
<b>5</b>	Other: <span style="background-color: red; color: black;">[REDACTED]</span>	

<b>Signature and Consent</b>	Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.			
	Signature of issuer's authorized representative <span style="background-color: red; color: black;">[REDACTED]</span>	Date <span style="background-color: red; color: black;">[REDACTED]</span>	Type or print name and title <span style="background-color: red; color: black;">[REDACTED]</span>	
<b>Paid Preparer's Use Only</b>	Preparer's signature <span style="background-color: red; color: black;">[REDACTED]</span>	Date <span style="background-color: red; color: black;">[REDACTED]</span>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <span style="background-color: red; color: black;">[REDACTED]</span>
	Firm's name (or yours if self-employed), address, and ZIP code <span style="background-color: red; color: black;">[REDACTED]</span>		EIN <span style="background-color: red; color: black;">[REDACTED]</span>	
			Phone no. <span style="background-color: red; color: black;">[REDACTED]</span>	

**Part VIII Consent to Disclosure of Certain Information from this Return**

- 1** Does the issuer give the IRS consent to publish, through a website or in a publication, its name and address, employer identification number, name and description of bond issue, date of issuance, CUSIP number, issue price, final maturity date, stated redemption price at maturity, applicable credit rate, and maximum term, to assist in the proper reporting of interest, tax credits, or other benefits under IRC section 6049 and Regulations thereunder . . . . . ☐ **Yes** ☐ **No**

Under penalties of perjury, I declare that I am an officer of the above named issuer and that I am authorized to give consent on behalf of the above named issuer for the IRS to publish the items of information described in line 1 of Part VIII of this form to assist in the reporting obligations under IRC section 6049.

**Sign Here** ▶ Signature [REDACTED] Date [REDACTED] ▶ Type or print name and title [REDACTED]

Issuer's name:

Issuer's employer identification number (EIN):

<b>Schedule A</b> <b>Schedule for New Clean Renewable Energy Bonds (New CREBs)</b> ▶ Under Internal Revenue Code sections 54A and 54C ▶ See separate instructions.	Tax Credit Bond Code <div style="border: 1px solid black; padding: 5px; font-weight: bold; font-size: 1.2em;">102</div>
---	--

<b>Part I Issuer Questions</b>		Yes	No
1 Is the issuer a public power provider? . . . . .	<b>1</b>		
2 Is the issuer a cooperative electric company? . . . . .	<b>2</b>		
3 Is the issuer a governmental body? . . . . .	<b>3</b>		
4 Is the issuer a clean renewable energy bond lender? . . . . .	<b>4</b>		
5 Is the issuer a not-for-profit electric utility which has received a loan/loan guarantee under the Rural Electrification Act? . . . . .	<b>5</b>		
6 Have proceeds been used to acquire existing facilities? (See instructions.) . . . . .	<b>6</b>		
7 Have proceeds been used to refinance existing facilities? (See instructions.) . . . . .	<b>7</b>		
8 Is the issue date of the issue on or before the date that is 3 years after the volume cap allocation date? (See instructions.) . . . . .	<b>8</b>		
9 Has the issuer designated these bonds as New CREBs for purposes of section 54C? . . . . .	<b>9</b>		

<b>Part II</b>	<b>Amount</b>
1 (For IRS Use Only) . . . . .	<b>1</b>

**Part III List of Qualified Renewable Energy Facilities**

List the type of qualified renewable energy facilities (see instructions) to be financed by the bonds, the location, the owner of such facility, the owner's EIN, and the amount of available project proceeds to be used for that facility. (If more than one, attach schedule.)

Type of Facility:

Location of Facility:

Owner's Name:

Owner's EIN:

Amount of Available Project Proceeds \$:

<b>Schedule B</b> <b>Schedule for Qualified Energy Conservation Bonds (QECBs)</b> ▶ Under Internal Revenue Code sections 54A and 54D ▶ See separate instructions.	Tax Credit Bond Code <div style="border: 1px solid black; padding: 5px; font-weight: bold; font-size: 1.2em;">103</div>
--	--

<b>Part I Issuer and Project Questions</b>		Yes	No
1 Has the issuer designated these bonds as QECBs for purposes of section 54D? . . . . .	<b>1</b>		
2 Has the allocation been reallocated from a large local government to a State? . . . . .	<b>2</b>		
3 Is the issuer a large local government? . . . . .	<b>3</b>		
4 Is the issuer an Indian tribal government? . . . . .	<b>4</b>		
5 Are all proceeds to be used within the jurisdiction of the issuer? . . . . .	<b>5</b>		
6 If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), check "Yes." If not, check "No." Provide the name of such authorized entity. Attach schedule if more than one entity's volume cap is used (See instructions.)	<b>6</b>		

<b>Part II</b>	<b>Amount</b>
1 (For IRS Use Only) . . . . .	<b>1</b>

**Part III List of Conservation Purposes, Location of the Facilities, Amount of Proceeds Used for the Purpose, Private Activity User, and Private User's EIN.**

1 List the type of qualified conservation purpose described under section 54D(f) financed with the proceeds of the bonds, the location of the facility financed with the proceeds of the bond, and the amount of available project proceeds to be used for the qualified conservation purpose. If the bonds are private activity bonds, provide the name and EIN of all private users. (If the issuer is issuing bonds for more than one purpose or facility attach schedule.)

Type of qualified conservation purpose:

Location of facility financed with bond proceeds:

Amount of proceeds to be used for this purpose \$:

Are the bonds private activity bonds? . . . . . ▶  Yes ☐ No

If "Yes," provide the name and EIN of each private user

Issuer's name:

Issuer's employer identification number (EIN):

**Schedule C****Schedule for Qualified Zone Academy Bonds (QZABs)**

► Under Internal Revenue Code sections 54A and 54E

► See separate instructions.

Tax Credit Bond Code

**104****Part I Academy and Issuer Information**

	Yes	No
<b>1</b> Is the school located in an empowerment zone? . . . . .	<b>1</b>	
<b>2</b> Is the school located in an enterprise community? . . . . .	<b>2</b>	
<b>3</b> Is it expected that at least 35% of students attending the school or program will be eligible for free or reduced-cost lunches under the school lunch program established by the National School Lunch Act? . . . . .	<b>3</b>	
<b>4</b> Was the comprehensive educational plan of the school or program approved by the eligible local education agency? . . . . .	<b>4</b>	
<b>5</b> Is a carryover of unused limitation being used for this issue? If "Yes," enter the year in which the limitation arose. (See instructions.) ►	<b>5</b>	
<b>6</b> Are the bonds issued by a state or local government within the jurisdiction of which the academy is located? . . . . .	<b>6</b>	
<b>7</b> Does the issuer have written commitments from private business entities to make qualified private business contributions having a present value of not less than 10% of the proceeds of this issue?	<b>7</b>	
<b>8</b> Was the bond issuance approved in writing by the eligible local education agency? . . . . .	<b>8</b>	
<b>9</b> Have these bonds been designated by the issuer as QZABs for purposes of section 54E? . . . . .	<b>9</b>	
<b>10</b> Enter the name of the eligible local education agency:	<b>10</b>	

**Part II Description of the Private Business Contribution**  
(Enter the value of the amount of contribution in each type)

	Amount
<b>1</b> Equipment . . . . .	<b>1</b>
<b>2</b> Technical assistance . . . . .	<b>2</b>
<b>3</b> Services of donor's employees as volunteers . . . . .	<b>3</b>
<b>4</b> Opportunities for students outside of the academy . . . . .	<b>4</b>
<b>5</b> Other:	<b>5</b>

**Part III Private Business Contributor Information** (Attach a schedule if more than five donors)

**1a** Enter the name of the first donor: \_\_\_\_\_

**b** Enter the EIN of the first donor: \_\_\_\_\_

**2a** Enter the name of the second donor: \_\_\_\_\_

**b** Enter the EIN of the second donor: \_\_\_\_\_

**3a** Enter the name of the third donor:

**b** Enter the EIN of the third donor: \_\_\_\_\_

**4a** Enter the name of the fourth donor: \_\_\_\_\_

**b** Enter the EIN of the fourth donor: \_\_\_\_\_

**5a** Enter the name of the fifth donor: \_\_\_\_\_

**b** Enter the EIN of the fifth donor: \_\_\_\_\_

Issuer's name:

Issuer's employer identification number (EIN):

**Schedule D**

**Schedule for Qualified School Construction Bonds (QSCBs)**

► Under Internal Revenue Code sections 54A and 54F

► See separate instructions.

Tax Credit Bond Code

**105**

<b>Part I Use of Proceeds</b>		<b>Yes</b>	<b>No</b>
<b>1</b>	Are the proceeds to be used for an Indian school? (See instructions.) . . . . .	<b>1</b>	
<b>2</b>	Are all proceeds to be used within the jurisdiction of the issuer? . . . . .	<b>2</b>	
<b>3</b>	Have these bonds been designated as QSCBs by the issuer for purposes of section 54F? . . . . .	<b>3</b>	
<b>4</b>	Are the proceeds of the issue to be spent on costs of acquisition of furniture or equipment? If the answer is "No," skip line 5 . . . . .	<b>4</b>	
<b>5</b>	Is such furniture or equipment to be used in portions of the public school facility being constructed, rehabilitated, or repaired with the proceeds of the issue? . . . . .	<b>5</b>	
<b>6</b>	Are the proceeds of the issue to be spent on the costs of land acquisition? If the answer is "No," skip line 7 . . . . .	<b>6</b>	
<b>7</b>	Are proceeds of the issue also to be spent on the costs of construction of a public school facility on such land? . . . . .	<b>7</b>	

<b>Part II</b>		<b>Amount</b>
<b>1</b>	(For IRS Use Only) . . . . .	<b>1</b>

**Part III Issuer Information** (Does not apply to issuers that are Indian tribal governments.)

**1** If the issuer of the bonds is not the local educational agency in the jurisdiction of which the public school facility is located, please provide the name of such local educational agency. Attach schedule if more than one. (See instructions.)

\_\_\_\_\_

**2** If the issuer issued the bonds based on a volume cap allocation received by another authorized entity (that allocated volume cap to the issue), provide the name of such authorized entity. Attach schedule if more than one entity's volume cap is used. (See instructions.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Form <b>1042-S</b>		<b>Foreign Person's U.S. Source Income</b>			<b>2010</b>		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		<b>Subject to Withholding</b>			<b>PRO-RATA BASIS REPORTING</b>		<b>Copy A</b> for Internal Revenue Service	
		<b>AMENDED</b>						
<b>1</b> Income code	<b>2</b> Gross income	<b>3</b> Withholding allowances	<b>4</b> Net income	<b>5</b> Tax rate	<b>7</b> Federal tax withheld			
					<b>8</b> Withholding by other agents			
				<b>6</b> Exemption cod	<b>9</b> Total withholding credit			
<b>10</b> Amount repaid to recipient				<b>14</b> Recipient's U.S. TIN, if any ▶				
				<input type="text"/> SSN or ITIN <input type="text"/> EIN <input type="text"/> QI-EIN				
<b>11</b> Withholding agent's EIN ▶				<b>15</b> Recipient's foreign tax identifying number, if any			<b>16</b> Country code	
<input type="text"/> EIN <input type="text"/> QI-EIN								
<b>12a</b> WITHHOLDING AGENT'S name				<b>17</b> NQI's/FLOW-THROUGH ENTITY'S name			<b>18</b> Country code	
<b>12b</b> Address (number and street)				<b>19a</b> NQI's/Entity's address (number and street)				
<b>12c</b> Additional address line (room or suite no.)				<b>19b</b> Additional address line (room or suite no.)				
<b>12d</b> City or town, province or state, country, ZIP or foreign postal code				<b>19c</b> City or town, province or state, country, ZIP or foreign postal code				
<b>13a</b> RECIPIENT'S name				<b>13b</b> Recipient code		<b>20</b> NQI's/Entity's U.S. TIN, if any ▶		
<b>13c</b> Address (number and street)				<b>21</b> PAYER'S name and TIN (if different from withholding agent's)				
<b>13d</b> Additional address line (room or suite no.)				<b>22</b> Recipient account number (optional)				
<b>13e</b> City or town, province or state, country, ZIP or foreign postal code				<b>23</b> State income tax withheld		<b>24</b> Payer's state tax no.		<b>25</b> Name of state

For Privacy Act and Paperwork Reduction Act Notice, see page 17 of the separate instructions.

Cat. No. 11386R

## Explanation of Codes

### Box 1. Income code.

Code		Types of Income
Interest	01	Interest paid by U.S. obligors—general
	02	Interest paid on real property mortgages
	03	Interest paid to controlling foreign corporations
	04	Interest paid by foreign corporations
	05	Interest on tax-free covenant bonds
	29	Deposit interest
	30	Original issue discount (OID)
	31	Short-term OID
	33	Substitute payment—interest
Dividend	06	Dividends paid by U.S. corporations—general
	07	Dividends qualifying for direct dividend rate
	08	Dividends paid by foreign corporations
	34	Substitute payment—dividends
	40	Other U.S. source dividend equivalents under IRC section 871(m) (formerly 871(l))
Other	09	Capital gains
	10	Industrial royalties
	11	Motion picture or television copyright royalties
	12	Other royalties (for example, copyright, recording, publishing)
Other	13	Real property income and natural resources royalties
	14	Pensions, annuities, alimony, and/or insurance premiums
	15	Scholarship or fellowship grants
	16	Compensation for independent personal services <sup>1</sup>
	17	Compensation for dependent personal services <sup>1</sup>
	18	Compensation for teaching <sup>1</sup>
	19	Compensation during studying and training <sup>1</sup>
	20	Earnings as an artist or athlete <sup>2</sup>
	24	Real estate investment trust (REIT) distributions of capital gains
	25	Trust distributions subject to IRC section 1445
	26	Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
	27	Publicly traded partnership distributions subject to IRC section 1446
	28	Gambling winnings <sup>6</sup>
	32	Notional principal contract income <sup>3</sup>
	35	Substitute payment—other
	36	Capital gains distributions
	37	Return of capital
	38	Eligible deferred compensation items subject to IRC section 877A(d)(1)
	39	Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
	50	Other income

See back of Copy D for additional codes.

<sup>1</sup> If compensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 20 instead.

<sup>2</sup> If Income Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).

<sup>3</sup> Use appropriate Interest Income Code for embedded interest in a notional principal contract.

<sup>4</sup> Non-U.S. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

<sup>5</sup> May be used only by a qualified intermediary.

<sup>6</sup> Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings* (Income Code 28) in Pub. 515.

**nation of Codes** *(continued)*

Exemption code (applies if the tax rate entered in box 5 is 00.00).

**Authority for Exemption**

- Income effectively connected with a U.S. trade or business
- Exempt under an Internal Revenue Code section (income other than portfolio interest)
- Income is not from U.S. sources<sup>4</sup>
- Exempt under tax treaty
- Portfolio interest exempt under an Internal Revenue Code section
- Qualified intermediary that assumes primary withholding responsibility
- Withholding foreign partnership or withholding foreign trust
- U.S. branch treated as a U.S. person
- Qualified intermediary represents income is exempt
- Qualified securities lender that assumes primary withholding responsibility for substitute dividends

13. Recipient code.

**Type of Recipient**

- Individual<sup>2</sup>
- Corporation<sup>2</sup>
- Partnership other than withholding foreign partnership<sup>2</sup>

**Box 13b.** Recipient code *(continued)*.

- 04 Withholding foreign partnership or withholding foreign trust
- 05 Trust
- 06 Government or international organization
- 07 Tax-exempt organization (IRC section 501(a))
- 08 Private foundation
- 09 Artist or athlete<sup>2</sup>
- 10 Estate
- 11 U.S. branch treated as U.S. person
- 12 Qualified intermediary
- 13 Private arrangement intermediary withholding rate pool—general<sup>5</sup>
- 14 Private arrangement intermediary withholding rate pool—exempt organizations<sup>5</sup>
- 15 Qualified intermediary withholding rate pool—general<sup>5</sup>
- 16 Qualified intermediary withholding rate pool—exempt organizations<sup>5</sup>
- 17 Authorized foreign agent
- 18 Public pension fund
- 20 Unknown recipient
- 21 Qualified securities lender—qualified intermediary
- 22 Qualified securities lender—other

ensation that otherwise would be covered under Income Codes 16–19 is directly attributable to the recipient’s occupation as an artist or athlete, use Income Code 20 instead.  
ie Code 20 is used, Recipient Code 09 (artist or athlete) should be used instead of Recipient Code 01 (individual), 02 (corporation), or 03 (partnership other than withholding foreign partnership).  
ropriate Interest Income Code for embedded interest in a notional principal contract.  
3. source income received by a nonresident alien is not subject to U.S. tax. Use Exemption Code 03 when entering an amount for information reporting purposes only.

Form  
**1118**

(Rev. December 2009)  
Department of the Treasury  
Internal Revenue Service  
Name of corporation

## Foreign Tax Credit—Corporations

▶ See separate instructions.

▶ Attach to the corporation's tax return.

OMB No. 1545-0122

For calendar year 20	, or other tax year beginning	, 20	, and ending	, 20	Employer identification number
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Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** in the instructions. Also, see **Specific Instructions**. Check only one box on each form.

<input type="checkbox"/> Passive Category Income	<input type="checkbox"/> Section 901(j) Income: Name of Sanctioned Country ▶
<input type="checkbox"/> General Category Income	<input type="checkbox"/> Income Re-sourced by Treaty: Name of Country ▶

### Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See Specific Instructions.)

1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) *		Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F)						8. Total (add columns 2(a) through 7)	
		2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services	7. Other (attach schedule)
		(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)				
A									
B									
C									
D									
E									
F									
Totals (add lines A through F)									

\* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)						13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
9. Definitely Allocable Deductions			10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))			
Rental, Royalty, and Licensing Expenses		Expenses Related to Gross Income From Performance of Services		Total Definitely Allocable Deductions (add columns 9(a) through 9(d))		12. Total Deductions (add columns 9(e) through 11)
(a) Depreciation, Depletion, and Amortization	(b) Other Expenses	(c) Expenses Related to Gross Income From Performance of Services	(d) Other Definitely Allocable Deductions	(e) Total Definitely Allocable Deductions (add columns 9(a) through 9(d))		
A						
B						
C						
D						
E						
F						
Totals						

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2009)

**Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)****Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)**

1. Credit is Claimed for Taxes:		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)					3. Tax Deemed Paid (from Schedule C—Part I, column 10, Part II, column 8(b), and Part III, column 8)		
<input type="checkbox"/> Paid	<input type="checkbox"/> Accrued	Tax Withheld at Source on:		Other Foreign Taxes Paid or Accrued on:					
Date Paid	Date Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other	(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))
A									
B									
C									
D									
E									
F									
<b>Totals (add lines A through F)</b>									

**Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)**

<b>1</b>	Total foreign taxes paid or accrued (total from Part I, column 2(h))	
<b>2</b>	Total taxes deemed paid (total from Part I, column 3)	
<b>3</b>	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	
<b>4</b>	Taxes reclassified under high-tax kickout	
<b>5</b>	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv)) plus any carrybacks to the current tax year	
<b>6</b>	Total foreign taxes (combine lines 1 through 5)	
<b>7</b>	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is <b>not</b> required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A	
<b>8a</b>	Total taxable income from all sources (enter taxable income from the corporation's tax return)	
<b>b</b>	Adjustments to line 8a (see instructions)	
<b>c</b>	Subtract line 8b from line 8a	
<b>9</b>	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1	
<b>10</b>	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit)	
<b>11</b>	Credit limitation (multiply line 9 by line 10) (see instructions)	
<b>12</b>	<b>Separate foreign tax credit</b> (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III)	

**Part III—Summary of Separate Credits** (Enter amounts from Part II, line 12 for **each** applicable category of income. **Do not** include taxes paid to sanctioned countries.)

<b>1</b>	Credit for taxes on passive category income	
<b>2</b>	Credit for taxes on general category income	
<b>3</b>	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	
<b>4</b>	Total (add lines 1 through 3)	
<b>5</b>	Reduction in credit for international boycott operations (see instructions)	
<b>6</b>	<b>Total foreign tax credit</b> (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return	

<b>Schedule F</b>		<b>Gross Income and Definitely Allocable Deductions for Foreign Branches</b>		<b>Schedule G</b>		<b>Reductions of Taxes Paid, Accrued, or Deemed Paid</b>
1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.)		2. Gross Income	3. Definitely Allocable Deductions	<b>A</b>	Reduction of Taxes Under Section 901(e)—Attach separate schedule	
<b>A</b>				<b>B</b>	Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 6	
<b>B</b>				<b>C</b>	Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. <b>Important:</b> Enter only "specifically attributable taxes" here.	
<b>C</b>				<b>D</b>	Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule	
<b>D</b>				<b>E</b>	Other Reductions of Taxes—Attach schedule(s)	
<b>E</b>						
<b>F</b>						
<b>Totals (add lines A through F)*</b> ▲				<b>Total (add lines A through E). Enter here and on Schedule B, Part II, line 3</b> . . . . .		▲

\* **Note:** The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Form **1118** (Rev. 12-2009)

**Schedule H** Apportionment of Deductions Not Definitely Allocable (complete only once)**Part I—Research and Development Deductions**

	(a) Sales Method				(b) Gross Income Method—Check method used:			(c) Total R&D Deductions Not Definitely Allocable (enter all amounts from column (a)(v) or all amounts from column (b)(vii))
	Product line #1 (SIC Code: ) *		Product line #2 (SIC Code: ) *		Total R&D Deductions Under Sales Method (add columns (ii) and (iv))	Option 1 <input type="checkbox"/> Gross Income	Option 2 <input type="checkbox"/> Total R&D Deductions Under Gross Income Method	
	(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions				
<b>1</b> Totals (see instructions)								
<b>2</b> Total to be apportioned								
<b>3</b> Apportionment among statutory groupings:								
<b>a</b> General category income								
<b>b</b> Passive category income								
<b>c</b> Section 901(j) income*								
<b>d</b> Income re-sourced by treaty*								
<b>4</b> Total foreign (add lines 3a through 3d)								

\* Important: See **Computer-Generated Schedule H** in instructions.Form **1118** (Rev. 12-2009)

**Schedule H Apportionment of Deductions Not Definitely Allocable (continued)****Part II — Interest Deductions, All Other Deductions, and Total Deductions**

	(a) Average Value of Assets—Check method used:				(b) Interest Deductions		(c) All Other Deductions Not Definitely Allocable	(d) Totals (add the corresponding amounts from column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and column (c), Part II). Enter each amount from lines 3a through 3d below in column 10 of the corresponding Schedule A.
	<input type="checkbox"/> Fair market value	<input type="checkbox"/> Tax book value	<input type="checkbox"/> Alternative tax book value		(i) Nonfinancial Corporations	(ii) Financial Corporations		
<b>1a</b> Totals (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Amounts specifically allocable under Temp. Regs. 1.861-10T(e)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
<b>c</b> Other specific allocations under Temp. Regs. 1.861-10T	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
<b>d</b> Assets excluded from apportionment formula	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					
<b>2</b> Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>3</b> Apportionment among statutory groupings:								
<b>a</b> General category income					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Passive category income								
<b>c</b> Section 901(j) income*								
<b>d</b> Income re-sourced by treaty*								
Total foreign (add lines 3a through 3d)					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\* Important: See **Computer-Generated Schedule H** in instructions.Form **1118** (Rev. 12-2009)

**SCHEDULE I  
(Form 1118)**

(Rev. December 2009)

Department of the Treasury  
Internal Revenue Service

Name of corporation

**Reduction of Foreign Oil and Gas Taxes**

► Attach to Form 1118

For calendar year 20 , or other tax year beginning

, 20 , and ending

OMB No. 1545-0122

Employer identification number

Report all amounts in U.S. dollars. Complete a **separate** Schedule I for each applicable category of income.

**Part I Combined Foreign Oil and Gas Income and Taxes**

	1. Name of foreign country (Use a separate line for each country.)	Gross Foreign Oil and Gas Income From Sources Outside the United States and its Possessions (See instructions.)					7. Total (add columns 2 through 6)
		2. Gross foreign oil and gas extraction income	3. Gross foreign oil related income	4. Certain dividends from foreign corporations	5. Constructive distributions under section 951(a)	6. Other	
A							
B							
C							
D							
E							
F							

**Totals (add lines A through F)**







	8. Definitely allocable deductions	Deductions		11. Taxable income (column 7 minus column 10)	Foreign Oil and Gas Taxes (attach schedule)		
		9. Ratable part of deductions not definitely allocable	10. Total (add columns 8 and 9)		12. Paid or accrued	13. Deemed paid	14. Total (add columns 12 and 13)
A							
B							
C							
D							
E							
F							
Totals							

For Paperwork Reduction Act Notice, see the Instructions for Form 1118.

Cat. No. 10237L

Schedule I (Form 1118) (Rev. 12-2009)

**Part II Reduction Under Section 907(a)**

<b>1</b>	Combined foreign oil and gas income. (See the instructions for <b>Line 1</b> below.) . . . . .	
<b>2</b>	Multiply line 1 by the highest rate of tax under section 11(b). (See <b>Line 2</b> below.) . . . . .	
<b>3</b>	Total taxes (from Part I, column 14, "Totals" line) . . . . .	
<b>4</b>	Carryover or carryback of disallowed credits. (See section 907(f)—attach schedule.) . . . . .	
<b>5</b>	Total taxes before reduction (add line 3 and line 4) . . . . .	
<b>6</b>	Reduction (subtract line 2 from line 5; if zero or less, enter -0-). Enter here and on Schedule G, line B of the corresponding Form 1118 . . . . .	

**General Instructions**

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

**Who Must File**

If the corporation claims a credit for any income taxes paid, accrued, or deemed paid during the tax year on combined foreign oil and gas income, the amount of such taxes eligible for credit may be reduced. See section 907(a) and Regulations section 1.907(a)-1 for details.

Complete Schedule I for each applicable category of income.

**Method of Reporting**

Report all amounts in U.S. dollars. If it is necessary to convert from foreign currency, attach a statement explaining how the rate was determined.

**Specific Instructions****Part I**

See section 907(c) and underlying regulations for rules on the income to include in Part I.

**Note.** Do not include any dividend or interest income that is passive income. See the instructions for Form 1118 for the definition of passive income.

**Column 2.** Enter gross income from sources outside the United States and its possessions from the following:

- The extraction (by the corporation or any other person) of minerals from oil or gas wells located outside the United States and its possessions.
- The sale or exchange of assets used in the trade or business of extracting minerals from oil or gas wells located outside the United States and its possessions.

See section 907(c)(1).

**Column 3.** Enter gross income from sources outside the United States and its possessions from the following:

- The processing of minerals extracted (by the corporation or any other person) of minerals from oil or gas wells (located outside the United States and its possessions) into their primary products.
- The transportation of such minerals or primary products.
- The distribution or sale of such minerals or primary products.
- The disposition of assets used in the trade or business described in the three previous bulleted items.
- The performance of any other related service.

See section 907(c)(2).

**Column 4.** Enter dividends (including section 78 gross-up) from a foreign corporation on which taxes are deemed paid

under section 902 only if the dividends are paid out of foreign oil and gas extraction income or foreign oil related income of the distributing corporation and are not passive income. Dividends from foreign corporations for which the corporation is not entitled to compute a deemed paid credit are passive income and are not included in Part I.

**Column 5.** Enter amounts taxable under section 951(a) (including section 78 gross-up) that are attributable to the controlled foreign corporation's combined foreign oil and gas income.

**Column 6.** Include the corporation's distributive share of partnership combined foreign oil and gas income. Also include in column 6 interest income paid by a foreign corporation on which taxes are deemed paid under section 902, to the extent it is paid out of foreign oil-related income. However, do not include interest income paid by a foreign subsidiary out of foreign oil and gas extraction income of the payor, even if it is not passive income.

See section 907(c)(3).

**Column 11.** For each country, subtract column 10 from column 7 and enter the result in column 11. When totaling the column 11 amounts, note that a taxable loss from a foreign country offsets taxable income from other countries.

**Columns 12 and 13.** Attach a schedule to show how the foreign taxes paid, accrued, or deemed paid with respect to combined foreign oil and gas income were figured.

**Part II**

**Line 1.** Enter the total from Part I, column 11, minus any recapture described in section 907(c)(4).

**Line 2.** At the time this schedule went to print, the highest rate of tax specified under section 11(b) was 35%.

**Schedule J  
(Form 1118)**

(Rev. January 2009)

Department of the Treasury  
Internal Revenue Service

Name of corporation

**Adjustments to Separate Limitation Income (Loss) Categories for  
Determining Numerators of Limitation Fractions, Year-End  
Recharacterization Balances, and Overall Foreign and Domestic  
Loss Account Balances**

For calendar year 20\_\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_\_,  
and ending \_\_\_\_\_, 20\_\_\_\_\_.

► **Attach to Form 1118. For Paperwork Reduction Act Notice, see the Instructions for Form 1118.**

OMB No. 1545-0122

Employer identification number

**Part I Adjustments to Separate Limitation Income or (Losses) in Determining Numerators of Limitation Fractions** (see instructions)

	(i) General category income	(ii) Passive category income	(iii) Other income*	(iv) U.S. income
<b>1</b> Income or (loss) before adjustments				
<b>2</b> Allocation of separate limitation losses:				
<b>a</b> General category income		( )	( )	
<b>b</b> Passive category income	( )		( )	
<b>c</b> Other income*	( )	( )		
<b>3 Subtotal</b> —Combine lines 1 through 2c.				
<b>4</b> Allocation of overall foreign losses				( )
<b>5</b> Allocation of domestic losses	( )	( )	( )	
<b>6 Subtotal</b> —Combine lines 3 through 5.				
<b>7</b> Recapture of overall foreign losses	( )	( )	( )	
<b>8 Subtotal</b> —Combine lines 6 and 7.				
<b>9</b> Recharacterization of separate limitation income:				
<b>a</b> General category income	( )			
<b>b</b> Passive category income		( )		
<b>c</b> Other income*			( )	
<b>10</b> Recapture of overall domestic losses				( )
<b>11 Numerator of Limitation Fraction</b> — Combine lines 8 through 10. Enter each result here and on Schedule B, Part II, line 7, of corresponding Form 1118.				

**Part II Year-End Balances of Future Separate Limitation Income That Must Be Recharacterized** (section 904(f)(5)(C))

<b>a</b> General category income				
<b>b</b> Passive category income				
<b>c</b> Other income*				

**Part III Overall Foreign Loss Account Balances** (section 904(f)(1))

Complete for **each** separate limitation income category.

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4</b> Current year recapture (from Part I, line 7)	( )	( )	( )	
<b>5 Ending balance</b> —Combine lines 1 through 4.				

**Part IV Overall Domestic Loss Account Balances** (section 904(g)(1))

<b>1</b> Beginning balance				
<b>2</b> Current year additions				
<b>3</b> Current year reductions (other than recapture)	( )	( )	( )	
<b>4 Subtotal</b> —Combine lines 1 through 3.				
<b>5</b> Current year recapture (from Part I, line 10)				
<b>6 Ending balance</b> —Subtract line 5 from line 4.				

\* **Important:** See **Computer-Generated Schedule J** in instructions.

Cat. No. 10309U

Schedule J (Form 1118) (Rev. 1-2009)

**SCHEDULE K  
(Form 1118)**

(December 2009)

Department of the Treasury  
Internal Revenue Service**Foreign Tax Carryover Reconciliation Schedule**

OMB No. 1545-0122

For calendar year 20-----, or other tax year beginning -----, 20-----, and ending -----, 20-----.  
▶ See separate instructions.  
▶ Attach to Form 1118.

Name of corporation \_\_\_\_\_

Employer identification number \_\_\_\_\_

Use a separate Schedule K (Form 1118) for each category of income listed below. Check only one box on each schedule.

☐ Passive Category Income☐ Section 901(j) Income: Name of Sanctioned Country ▶ \_\_\_\_\_☐ General Category Income☐ Income Re-sourced by Treaty: Name of Country ▶ \_\_\_\_\_

Foreign Tax Carryover Reconciliation	(i) 10th Preceding Tax Year	(ii) 9th Preceding Tax Year	(iii) 8th Preceding Tax Year	(iv) 7th Preceding Tax Year	(v) 6th Preceding Tax Year	(vi) 5th Preceding Tax Year	(vii) Subtotal (add columns (i) through (vi))
<b>1</b> Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>e</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>f</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>g</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Foreign tax carryover generated in current tax year							
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)							
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	<b>-0-</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see the instructions for Form 1118.

Cat. No. 51904R

Schedule K (Form 1118) (12-2009)

**Foreign Tax Carryover Reconciliation (continued)**

	(viii) Subtotal from page 1 (enter the amounts from column (vii) on page 1)	(ix) 4th Preceding Tax Year	(x) 3rd Preceding Tax Year	(xi) 2nd Preceding Tax Year	(xii) 1st Preceding Tax Year	(xiii) Current Tax Year	(xiv) Totals (add columns (vii) through (xiii))
<b>1</b> Foreign tax carryover from the prior tax year (enter the amount from line 6 of the worksheet in the instructions)	■	■	■	■	■		■
<b>2</b> Adjustments to line 1 (enter description—see instructions):							
<b>a</b> Carryback adjustment (see instructions)					■		■
<b>b</b> Adjustments for section 905(c) redeterminations (see instructions)	■	■	■	■	■		■
<b>c</b>	■	■	■	■	■		■
<b>d</b>	■	■	■	■	■		■
<b>e</b>	■	■	■	■	■		■
<b>f</b>	■	■	■	■	■		■
<b>g</b>	■	■	■	■	■		■
<b>3</b> Adjusted foreign tax carryover from prior tax year (combine lines 1 and 2). Enter the column (xiv) total on the current year Form 1118, Schedule B, Part II, line 5.	■	■	■	■	■		■
<b>4</b> Foreign tax carryover used in current tax year (enter as a negative number)	■	■	■	■	■		■
<b>5</b> Foreign tax carryover expired unused in current tax year (enter as a negative number)	■						■
<b>6</b> Foreign tax carryover generated in current tax year						■	■
<b>7</b> Actual or estimated amount of line 6 to be carried back to prior tax year (enter as a negative number)						■	■
<b>8</b> Foreign tax carryover to the following tax year. Combine lines 3 through 7.	■	■	■	■	■	■	■

Schedule K (Form 1118) (12-2009)

**Interest Charge Domestic International  
Sales Corporation Return**► See separate instructions.  
(Please type or print.)

OMB No. 1545-0938

For calendar year 20\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

<b>A</b> Date of IC-DISC election	Name	<b>C</b> Employer identification number
	Number, street, and room or suite no. (or P.O. box if mail is not delivered to street address)	
<b>B</b> Business activity code no. (See instructions.)	City or town, state, and ZIP code	<b>E</b> Total assets (see instructions)
		\$

**F** Check applicable box(es): (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return**G(1)** Did any corporation, individual, partnership, trust, or estate own, directly or indirectly, 50% or more of the IC-DISC's voting stock at the end of the IC-DISC's tax year? (See section 267(c) for rules of attribution.) . . .  
If "Yes," complete the following schedule. (If a foreign owner, see instructions.)

Name	Identifying number	Address	Voting stock owned	Total assets (corporations only)	Foreign owner	
					Yes	No
			%			
			%			

**(2)** Enter the following for any corporation listed in G(1) that will report the IC-DISC's income:

Tax year of first corporation	IRS Service Center where return will be filed
Tax year of second corporation	IRS Service Center where return will be filed

**H(1)** Check the appropriate box(es) to indicate any intercompany pricing rules that were applied to 25% or more of gross income (line 1 below):☐ 50-50 combined taxable income method ☐ 4% gross receipts method ☐ Section 482 method ("arm's length pricing")**(2)** Check here ☐ if the marginal costing rules under section 994(b)(2) were applied in figuring the combined taxable income for any transactions.**All Computations Must Reflect Intercompany Pricing Rules If Used (Section 994)**

See separate Schedule P (Form 1120-IC-DISC).

**Taxable Income**

<b>1</b> Gross income. Enter amount from Schedule B, line 4, column (e)	<b>1</b>	
<b>2</b> Cost of goods sold from Schedule A, line 8	<b>2</b>	
<b>3</b> Total income. Subtract line 2 from line 1	<b>3</b>	
<b>4</b> Deductions. Enter amount from Schedule E, line 3	<b>4</b>	
<b>5</b> Taxable income before net operating loss deduction and dividends-received deduction. Subtract line 4 from line 3	<b>5</b>	
<b>6a</b> Net operating loss deduction (attach schedule)	<b>6a</b>	
<b>b</b> Dividends-received deduction from Schedule C, line 9	<b>6b</b>	
<b>c</b> Add lines 6a and 6b	<b>6c</b>	
<b>7</b> <b>Taxable income.</b> Subtract line 6c from line 5	<b>7</b>	
<b>8</b> Refundable credit for federal tax paid on fuels (attach Form 4136)	<b>8</b>	

**Sign Here**

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

<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. ( )	

**Schedule A Cost of Goods Sold** (see instructions)

If the intercompany pricing rules of section 994 are used, reflect **actual** purchases from a related supplier at the transfer price determined under such rules. See separate Schedule P (Form 1120-IC-DISC).

<b>1</b>	Inventory at beginning of the year . . . . .	<b>1</b>	
<b>2</b>	Purchases . . . . .	<b>2</b>	
<b>3</b>	Cost of labor . . . . .	<b>3</b>	
<b>4</b>	Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	
<b>5</b>	Other costs (attach schedule) . . . . .	<b>5</b>	
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	
<b>7</b>	Inventory at end of the year . . . . .	<b>7</b>	
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on line 2, page 1 . . . . .	<b>8</b>	

**9a** Check all methods used for valuing closing inventory: **(i)** ☐ Cost as described in Regulations section 1.471-3  
**(ii)** ☐ Lower of cost or market as described in Regulations section 1.471-4  
**(iii)** ☐ Other (Specify method used and attach explanation.) ▶ \_\_\_\_\_

**b** Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . . . ☐

**c** Check if the LIFO inventory method was adopted this tax year for any goods. (If checked, attach Form 970.) . . . . . ☒

**d** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO . . . . . **9d** \_\_\_\_\_

**e** If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? . . . ☒ Yes ☐ No

**f** Was there any change in determining quantities, cost, or valuations between the opening and closing inventory? (If "Yes," attach explanation.) ☐ Yes ☐ No

**Schedule B Gross Income** (see instructions)

(a) Type of receipts	Commission sales		(d) Other receipts	(e) Total (add columns (c) and (d))
	(b) Gross receipts	(c) Commission		
<b>1</b> Qualified export receipts from sale of export property—				
<b>a</b> To unrelated purchasers:				
<b>(i)</b> Direct foreign sales . . . . .				
<b>(ii)</b> Foreign sales through a related foreign entity . . . . .				
<b>(iii)</b> Persons in the United States (other than an unrelated IC-DISC) . . . . .				
<b>(iv)</b> An unrelated IC-DISC . . . . .				
<b>b</b> To related purchasers:				
<b>(i)</b> Direct foreign sales . . . . .				
<b>(ii)</b> Persons in the United States . . . . .				
<b>c Total</b> . . . . .				
<b>2</b> Other qualified export receipts:				
<b>a</b> Leasing or renting of export property . . . . .				
<b>b</b> Services related and subsidiary to a qualified export sale or lease . . . . .				
<b>c</b> Engineering and architectural services . . . . .				
<b>d</b> Export management services . . . . .				
<b>e</b> Qualified dividends (Schedule C, line 15) . . . . .				
<b>f</b> Interest on producer's loans . . . . .				
<b>g</b> Other interest (attach schedule) . . . . .				
<b>h</b> Capital gain net income (attach Schedule D (Form 1120)) . . . . .				
<b>i</b> Net gain or (loss) from Part II, Form 4797 (attach Form 4797) . . . . .				
<b>j</b> Other (attach schedule) . . . . .				
<b>k Total</b> . . . . .				
<b>3</b> Nonqualified gross receipts:				
<b>a</b> Ultimate use in United States . . . . .				
<b>b</b> Exports subsidized by the U.S. Government . . . . .				
<b>c</b> Certain direct or indirect sales or leases for use by the U.S. Government . . . . .				
<b>d</b> Sales to other IC-DISCs in the same controlled group . . . . .				
<b>e</b> Nonqualified dividends (Schedule C, line 16) . . . . .				
<b>f</b> Other (attach schedule) . . . . .				
<b>g Total</b> . . . . .				
<b>4 Total.</b> Add lines 1c, 2k, 3g, column (e). Enter here and on line 1, page 1				

**Schedule C Dividends and Dividends-Received Deduction** (see instructions)

	(a) Dividends received	(b) %	(c) Dividends-received deduction: ((a) × (b))
<b>1</b> Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .		70	
<b>2</b> Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .		80	
<b>3</b> Dividends on debt-financed stock of domestic and foreign corporations (section 246A) . . . . .		see instructions	
<b>4</b> Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .		42	
<b>5</b> Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .		48	
<b>6</b> Dividends from less-than-20%-owned foreign corporations . . . . .		70	
<b>7</b> Dividends from 20%-or-more-owned foreign corporations . . . . .		80	
<b>8</b> Dividends from wholly owned foreign subsidiaries (section 245(b)) . . . . .		100	
<b>9 Total.</b> Add lines 1 through 8. See instructions for limitation . . . . .			
<b>10</b> Dividends from foreign corporations not included on lines 3, 6, 7, or 8 . . . . .			
<b>11</b> Income from controlled foreign corporations under subpart F (attach Form(s) 5471) . . . . .			
<b>12</b> IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) . . . . .			
<b>13</b> Other dividends . . . . .			
<b>14 Total dividends.</b> Add lines 1 through 13, column (a) . . . . .			
<b>15</b> Qualified dividends. Enter here and on Schedule B, line 2e, column (d) . . . . .			
<b>16</b> Nonqualified dividends. Subtract line 15 from line 14. Enter here and on Schedule B, line 3e, column (d) . . . . .			

**Schedule E Deductions** (Before completing, see **Limitations on Deductions** in the instructions.)

<b>1</b> Export promotion expenses:		
<b>a</b> Market studies . . . . .	<b>1a</b>	
<b>b</b> Advertising . . . . .	<b>1b</b>	
<b>c</b> Depreciation (attach Form 4562) . . . . .	<b>1c</b>	
<b>d</b> Salaries and wages . . . . .	<b>1d</b>	
<b>e</b> Rents . . . . .	<b>1e</b>	
<b>f</b> Sales commissions . . . . .	<b>1f</b>	
<b>g</b> Warehousing . . . . .	<b>1g</b>	
<b>h</b> Freight (excluding insurance) . . . . .	<b>1h</b>	
<b>i</b> Compensation of officers . . . . .	<b>1i</b>	
<b>j</b> Repairs and maintenance . . . . .	<b>1j</b>	
<b>k</b> Pension, profit-sharing, etc., plans . . . . .	<b>1k</b>	
<b>l</b> Employee benefit programs . . . . .	<b>1l</b>	
<b>m</b> Other (list): . . . . .	<b>1m</b>	
<b>n Total.</b> Add lines 1a through 1m . . . . .	<b>1n</b>	
<b>2</b> Other expenses not deducted on line 1:		
<b>a</b> Bad debts . . . . .	<b>2a</b>	
<b>b</b> Taxes and licenses . . . . .	<b>2b</b>	
<b>c</b> Interest . . . . .	<b>2c</b>	
<b>d</b> Contributions . . . . .	<b>2d</b>	
<b>e</b> Freight . . . . .	<b>2e</b>	
<b>f</b> Freight insurance . . . . .	<b>2f</b>	
<b>g</b> Other (list): . . . . .	<b>2g</b>	
<b>h Total.</b> Add lines 2a through 2g . . . . .	<b>2h</b>	
<b>3 Total deductions.</b> Add lines 1n and 2h. Enter here and on line 4, page 1 . . . . .	<b>3</b>	

**Schedule J Deemed and Actual Distributions and Deferred DISC Income for the Tax Year****Part I—Deemed Distributions Under Section 995(b)(1)** (see instructions)

1	Gross interest derived during the tax year from producer's loans (section 995(b)(1)(A))	1	
2	Gain recognized on the sale or exchange of section 995(b)(1)(B) property (attach schedule)	2	
3	Gain recognized on the sale or exchange of section 995(b)(1)(C) property (attach schedule)	3	
4	50% of taxable income attributable to military property (section 995(b)(1)(D)) (attach schedule)	4	
5	Taxable income from line 7, Part II, below	5	
6	Taxable income of the IC-DISC (from line 7, page 1)	6	
7	Add lines 1 through 5	7	
8	Subtract line 7 from line 6	8	
9	If you have shareholders that are C corporations, enter one-seventeenth of line 8 (.0588235 times line 8)	9	
10	International boycott income (see instructions)	10	
11	Illegal bribes and other payments	11	
<b>Note:</b> Separate computations for lines 12–23 are required for shareholders that are C corporations and shareholders that are <b>not</b> C corporations. Complete lines 12, 14, 15, 17a, 18, 20, and 22 for shareholders that are <b>not</b> C corporations. Complete lines 13, 14, 16, 17b, 19, 21, and 23 for shareholders that <b>are</b> C corporations.			
12	Add lines 7, 10, and 11	12	
13	Add lines 7, 9, 10, and 11	13	
14	Earnings and profits for the tax year (attach schedule)	14	
15	Enter the smaller of line 12 or 14	15	
16	Enter the smaller of line 13 or 14	16	
17	Foreign investment attributable to producer's loans (attach schedule):		
a	For shareholders other than C corporations	17a	
b	For shareholders that are C corporations	17b	
18	Add lines 15 and 17a	18	
19	Add lines 16 and 17b	19	
20	Enter percentage of stock owned by shareholders other than C corporations	20	%
21	Enter percentage of stock owned by shareholders that are C corporations	21	%
22	Multiply line 18 by line 20 (Allocate to shareholders other than C corporations)	22	
23	Multiply line 19 by line 21 (Allocate to C corporation shareholders)	23	
24	<b>Total deemed distributions under section 995(b)(1) for all shareholders.</b> Add lines 22 and 23	24	

**Part II—Section 995(b)(1)(E) Taxable Income** (see instructions)

1	Total qualified export receipts (see instructions)	1	
2	Statutory maximum	2	\$10,000,000
3	Controlled group member's portion of the statutory maximum	3	
4	Enter smaller of (a) 1 or (b) number of days in tax year divided by 365 (or 366) (see instructions)	4	
5	Proration. Multiply line 2 or 3, whichever is applicable, by line 4	5	
6	Excess qualified export receipts. Subtract line 5 from line 1. (If line 5 exceeds line 1, enter -0- here and on line 7 below.)	6	
7	Taxable income attributable to line 6 receipts. Enter here and on line 5 of Part I above	7	

**Part III—Deemed Distributions Under Section 995(b)(2)** (see instructions)

1	Annual installment of distribution attributable to revocation of election in an earlier year	1	
2	Annual installment of distribution attributable to not qualifying as a DISC or IC-DISC in an earlier year	2	
3	<b>Total deemed distributions under section 995(b)(2).</b> Add lines 1 and 2	3	

**Part IV—Actual Distributions** (see instructions)

1	Distributions to meet qualification requirements under section 992(c) (attach computation)	1	
2	Other actual distributions	2	
3	<b>Total.</b> Add lines 1 and 2	3	
4	Amount on line 3 treated as distributed from:		
a	Previously taxed income	4a	
b	Accumulated IC-DISC income (including IC-DISC income of the current year)	4b	
c	Other earnings and profits	4c	
d	Other	4d	

**Part V—Deferred DISC Income Under Section 995(f)(3)** (see instructions)

1	Accumulated IC-DISC income (for periods after 1984) at end of computation year	1	
2	Distributions-in-excess-of-income for the tax year following the computation year to which line 1 applies	2	
3	Deferred DISC income under section 995(f)(3). Subtract line 2 from line 1	3	

<b>Schedule L Balance Sheets per Books</b>		(a) Beginning of tax year	(b) End of tax year
<b>Assets</b>	<b>1</b> Qualified export assets:		
	<b>a</b> Working capital (cash and necessary temporary investments) . . . . .		
	<b>b</b> Funds awaiting investment (cash in U.S. banks in excess of working capital needs) in other qualified export assets . . . . .		
	<b>c</b> Export-Import Bank obligations . . . . .		
	<b>d</b> Trade receivables (accounts and notes receivable) . . . . .		
	Less allowance for bad debts . . . . .	( ) ( )	
	<b>e</b> Export property (net) (including inventory and qualified property held for lease)		
	<b>f</b> Producer's loans . . . . .		
	<b>g</b> Investment in related foreign export corporations . . . . .		
	<b>h</b> Depreciable assets . . . . .		
	Less accumulated depreciation . . . . .	( ) ( )	
	<b>i</b> Other (attach schedule) . . . . .		
	<b>2</b> Nonqualified assets (net) (list): .....		
	<b>3</b> <b>Total assets.</b> Combine lines 1a through 2 . . . . .		
	<b>Liabilities and Shareholders' Equity</b>	<b>4</b> Accounts payable . . . . .	
<b>5</b> Other current liabilities (attach schedule) . . . . .			
<b>6</b> Mortgages, notes, bonds payable in 1 year or more . . . . .			
<b>7</b> Other liabilities (attach schedule) . . . . .			
<b>8</b> Capital stock . . . . .			
<b>9</b> Additional paid-in capital . . . . .			
<b>10</b> Other earnings and profits . . . . .			
<b>11</b> Previously taxed income (section 996(f)(2)) . . . . .			
<b>12</b> Accumulated pre-1985 DISC income (see instructions) . . . . .			
<b>13</b> Accumulated IC-DISC income (see instructions) . . . . .			
<b>14</b> Less cost of treasury stock . . . . .		( ) ( )	
<b>15</b> Total liabilities and shareholders' equity . . . . .			

**Schedule M-1 Reconciliation of Income per Books With Income per Return**

<b>1</b> Net income (loss) per books . . . . .		<b>6</b> Income recorded on books this year not included on this return (itemize):	
<b>2</b> Excess of capital losses over capital gains . . . . .			
<b>3</b> Taxable income not recorded on books this year (itemize): .....		<b>7</b> Deductions on this return not charged against book income this year (itemize):	
<b>4</b> Expenses recorded on books this year and not deducted on this return (itemize):			
		<b>8</b> Add lines 6 and 7 . . . . .	
<b>5</b> Add lines 1 through 4 . . . . .		<b>9</b> Income (line 5, page 1)—line 5 less line 8	

**Schedule M-2 Analysis of Other Earnings and Profits (Line 10, Schedule L)**

<b>1</b> Balance at beginning of year . . . . .		<b>5</b> Distributions to qualify under section 992(c)	
<b>2</b> Increases (itemize): .....		<b>6</b> Other decreases (itemize): .....	
<b>3</b> Add lines 1 and 2 . . . . .		<b>7</b> Add lines 4 through 6 . . . . .	
<b>4</b> Deficit in earnings and profits . . . . .		<b>8</b> Balance at end of year (line 3 less line 7)	

**Schedule M-3 Analysis of Previously Taxed Income (Line 11, Schedule L)**

<b>1</b> Balance at beginning of year . . . . .		<b>5</b> Deficit in earnings and profits . . . . .	
<b>2</b> Deemed distributions under section 995(b)		<b>6</b> Distributions to qualify under section 992(c)	
<b>3</b> Other increases (itemize): .....		<b>7</b> Other decreases (itemize): .....	
<b>4</b> Add lines 1 through 3 . . . . .		<b>8</b> Add lines 5 through 7 . . . . .	
		<b>9</b> Balance at end of year (line 4 less line 8)	

**Schedule M-4 Analysis of Accumulated IC-DISC Income (Line 13, Schedule L)**

<b>1</b> Balance at beginning of year . . . . .		<b>6</b> Distributions to qualify under section 992(c)	
<b>2</b> Increases (itemize): .....		<b>7</b> Distributions upon disqualification (sec. 995(b)(2))	
		<b>8</b> Other decreases (itemize): .....	
<b>3</b> Add lines 1 and 2 . . . . .			
<b>4</b> Deficit in earnings and profits . . . . .		<b>9</b> Add lines 4 through 8 . . . . .	
<b>5</b> Redemptions under section 996(d)		<b>10</b> Balance at end of year (line 3 less line 9)	

**Schedule N** **Export Gross Receipts of the IC-DISC and Related U.S. Persons** (see instructions)

1 See page 16 of the instructions and enter the product code and percentage of total export gross receipts for (a) the largest and (b) 2nd largest product or service sold or provided by the IC-DISC:



(a)	Code	Percentage of total	%	(b)	Code	Percentage of total	%
-----	------	---------------------	---	-----	------	---------------------	---

**2 Export gross receipts for the current tax year**

(a) Export gross receipts of the IC-DISC	Export gross receipts of related U.S. persons	
	(b) Related IC-DISCs	(c) All other related U.S. persons

**3** If item 2(b) or 2(c) is completed, complete the following (if more space is needed, attach a schedule following the format below):

**(a) IC-DISCs in Your Controlled Group**

(5) 10 Discreet in Your Controlled Group		
Name	Address	Identifying number
		

**(b) All Other Related U.S. Persons in Your Controlled Group**

Name	Address	Identifying number

<b>Schedule O</b>	<b>Other Information</b> (see instructions)
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	Yes	No
1 See page 15 of the instructions and enter the main:		
a Business activity ▶ ..... b Product or service ▶ .....		
2a Did 95% or more of the IC-DISC's gross receipts for the tax year consist of qualified export receipts (defined in section 993(a))?		
b Did the adjusted basis of the IC-DISC's qualified export assets (as defined in section 993(b)) at the end of the tax year equal or exceed 95% of the sum of the adjusted basis of all the IC-DISC's assets at the end of the tax year?		
c If a or b is "No," did the IC-DISC make a pro rata distribution of property as defined in section 992(c)?		
3 Did the IC-DISC have more than one class of stock at any time during the tax year?		
4 Was the par or stated value of the IC-DISC's stock at least \$2,500 on each day of the tax year (for a new corporation, this means on the last day for making an election to be an IC-DISC and for each later day)?		
5 Did the IC-DISC keep separate books and records?		
6a Does the IC-DISC or any member of the IC-DISC's controlled group (as defined in section 993(a)(3)) have operations in or related to any country (or with the government, a company, or a national of that country) associated with carrying out the boycott of Israel that is on the list kept by the Secretary of the Treasury under section 999(a)(3)?		
b Did the IC-DISC or any member of the controlled group of which the IC-DISC is a member have operations in any unlisted country that the IC-DISC knows or has reason to know requires participation in or cooperation with an international boycott against Israel?		
c Did the IC-DISC or any member of the controlled group of which the IC-DISC is a member have operations in any country that the IC-DISC knows or has reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?		
If the answer to any of the questions in 6 is "Yes," see instructions and <b>Form 5713</b> , International Boycott Report.		
7 Enter the amount of tax-exempt interest income received or accrued during the tax year ▶ \$ .....		
<b>Note:</b> If the IC-DISC, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach <b>Schedule N (Form 1120)</b> , Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.		

Form **1120-IC-DISC** (Rev. 12-2008)

# Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts

OMB No. 1545-0159

**2010**

► See separate instructions.

**Note.** All information must be in English. Show all amounts in U.S. dollars. File a **separate** Form 3520 for **each** foreign trust.  
For calendar year 2010, or tax year beginning \_\_\_\_\_, 2010, ending \_\_\_\_\_, 20\_\_\_\_

**A** Check appropriate boxes: ☐ Initial return ☐ Final return ☐ Amended return

**B** Check box that applies to person filing return: ☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Executor

**Check all applicable boxes:**

☐ (a) You are a U.S. transferor who, directly or indirectly, transferred money or other property during the current tax year to a foreign trust, (b) You held an outstanding obligation of a related foreign trust (or a person related to the trust) issued during the current tax year, that you reported as a "qualified obligation" (defined in the instructions) during the current tax year, or (c) You are the executor of the estate of a U.S. decedent and (1) the decedent made a transfer to a foreign trust by reason of death, (2) the decedent was treated as the owner of any portion of a foreign trust immediately prior to death, or (3) the decedent's estate included any portion of the assets of a foreign trust. **Complete all applicable identifying information requested below and Part I of the form** and see the instructions for Part I.

☐ You are a U.S. owner of all or any portion of a foreign trust at any time during the tax year. **Complete all applicable identifying information requested below and Part II of the form** and see the instructions for Part II.

☐ (a) You are a U.S. person who, during the current tax year, received a distribution from a foreign trust, or (b) You are a U.S. person and you are also a grantor or beneficiary of a foreign trust that has made a loan of cash or marketable securities directly or indirectly to you during the current tax year that you reported as a "qualified obligation" (defined in the instructions) during the current tax year. **Complete all applicable identifying information requested below and Part III of the form** and see the instructions for Part III.

☐ You are a U.S. person who, during the current tax year, received certain gifts or bequests from a foreign person. **Complete all applicable identifying information requested below and Part IV of the form** and see the instructions for Part IV.

Service Center where U.S. person's income tax return is filed ► \_\_\_\_\_

<b>1a</b> Name of person(s) filing return (see instructions)			<b>b</b> Identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)			<b>d</b> Spouse's identification number	
<b>e</b> City or town	<b>f</b> State or province	<b>g</b> ZIP or postal code	<b>h</b> Country	

<b>2a</b> Name of foreign trust (if applicable)			<b>b</b> Employer identification number (if any)	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	

**3** Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? . . . . . ☐ Yes ☐ No  
If "Yes," complete lines 3a through 3g.

<b>3a</b> Name of U.S. agent			<b>b</b> Identification number (if any)	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	

<b>4a</b> Name of U.S. decedent (see instr.)	<b>b</b> Address	<b>c</b> TIN of decedent
<b>d</b> Date of death		<b>e</b> EIN of estate

**f** Check applicable box:

- ☐ U.S. decedent made transfer to a foreign trust by reason of death.
- ☐ U.S. decedent treated as owner of foreign trust immediately prior to death.
- ☐ Assets of foreign trust were included in estate of U.S. decedent.

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

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

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

Cat. No. 19594V

Form **3520** (2010)

**Part I Transfers by U.S. Persons to a Foreign Trust During the Current Tax Year** (see instructions)

<b>5a</b> Name of trust creator [REDACTED]	<b>b</b> Address [REDACTED]	<b>c</b> Identification number (if any) [REDACTED]
<b>6a</b> Country code of country where trust was created [REDACTED]	<b>b</b> Country code of country whose law governs the trust [REDACTED]	<b>c</b> Date trust was created [REDACTED]
<b>7a</b> Will any person (other than the U.S. transferor or the foreign trust) be treated as the owner of the transferred assets after the transfer? [REDACTED] <b>Yes</b> [REDACTED] <b>No</b> [REDACTED]		
<b>b</b> <sup>(i)</sup> Name of other foreign trust owners, if any	<sup>(ii)</sup> Address	<sup>(iii)</sup> Country of residence
<b>8</b> Was the transfer a completed gift or bequest? If "Yes," see instructions . . . . .	<b>Yes</b> [REDACTED] <b>No</b> [REDACTED]	
<b>9a</b> Now or in the future, can any part of the income or corpus of the trust benefit any U.S. beneficiary? . . . . .	<b>Yes</b> [REDACTED] <b>No</b> [REDACTED]	
<b>b</b> If "No," could the trust be revised or amended to benefit a U.S. beneficiary? . . . . .	<b>Yes</b> [REDACTED] <b>No</b> [REDACTED]	
<b>10</b> Will you continue to be treated as the owner of the transferred asset(s) after the transfer? . . . . .	<b>Yes</b> [REDACTED] <b>No</b> [REDACTED]	

**Schedule A—Obligations of a Related Trust** (see instructions)

<b>11a</b> During the current tax year, did you transfer property (including cash) to a related foreign trust in exchange for an obligation of the trust or an obligation of a person related to the trust (see instructions)? . . . . .	<b>Yes</b> [REDACTED] <b>No</b> [REDACTED]
If "Yes," complete the rest of Schedule A, as applicable. If "No," go to Schedule B.	
<b>b</b> Were any of the obligations you received (with respect to a transfer described in 11a above) qualified obligations? . . . . .	<b>Yes</b> [REDACTED] <b>No</b> [REDACTED]
If "Yes," complete the rest of Schedule A with respect to each qualified obligation.	
If "No," go to Schedule B and, when completing columns (a) through (i) of line 13 with respect to each nonqualified obligation, enter "-0-" in column (h).	

(i) Date of transfer giving rise to obligation	(ii) Maximum term	(iii) Yield to maturity	(iv) FMV of obligation

**12** With respect to each qualified obligation you reported on line 11b: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transfer, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? . . . . . **Yes** [REDACTED] **No** [REDACTED]

**Note.** Generally, you must answer "Yes," if you checked "Yes" to the question on line 11b.

**Schedule B—Gratuitous Transfers** (see instructions)

**13** During the current tax year, did you make any transfers (directly or indirectly) to the trust and receive less than FMV, or no consideration at all, for the property transferred? . . . . . **Yes** [REDACTED] **No** [REDACTED]

If "Yes," complete columns (a) through (i) below and the rest of Schedule B, as applicable.

If "No," go to Schedule C.

(a) Date of transfer	(b) Description of property transferred	(c) FMV of property transferred	(d) U.S. adjusted basis of property transferred	(e) Gain recognized at time of transfer	(f) Excess, if any, of column (c) over the sum of columns (d) and (e)	(g) Description of property received, if any	(h) FMV of property received	(i) Excess of column (c) over column (h)
<b>Totals</b> ▶					\$			\$

**14** You are required to attach a copy of each sale or loan document entered into in connection with a transfer reported on line 13. If these documents have been attached to a Form 3520 filed within the previous 3 years, attach only relevant updates.

	Yes	No	Attached Previously	Year Attached
Are you attaching a copy of:				
<b>a</b> Sale document? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>b</b> Loan document? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>c</b> Subsequent variances to original sale or loan documents? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Note.** Complete lines 15 through 18 only if you answered “No” to line 3.

**18** If you checked "No" on line 3 (or did not complete lines 3a through 3g), you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

**Schedule C—Qualified Obligations Outstanding in the Current Tax Year** (see instructions)Form **3520** (2010)

**Part II U.S. Owner of a Foreign Trust** (see instructions)

(a) Name of other foreign trust owners, if any	(b) Address	(c) Country of residence	(d) Identification number, if any	(e) Relevant Code section

(a) Country code of country where foreign trust was created	(b) Country code of country whose law governs the foreign trust	(c) Date foreign trust was created

- 22** Did the foreign trust file Form 3520-A for the current year? . . . . . ☐ Yes ☒ No  
 If "Yes," attach the Foreign Grantor Trust Owner Statement you received from the foreign trust.  
 If "No," to the best of your ability, complete and attach a substitute Form 3520-A for the foreign trust.  
 See instructions for information on penalties.

**23** Enter the gross value of the portion of the foreign trust that you are treated as owning . . . . . ▶ \$

**Part III Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year** (see instructions)

**24** Cash amounts or FMV of property received, directly or indirectly, during the current tax year, from the foreign trust (exclude loans included on line 25).

(a) Date of distribution	(b) Description of property received	(c) FMV of property received (determined on date of distribution)	(d) Description of property transferred, if any	(e) FMV of property transferred	(f) Excess of column (c) over column (e)

**Totals.** . . . . . ▶ \$

- 25** During the current tax year, did you (or a person related to you) receive a loan from a related foreign trust (including an extension of credit upon the purchase of property from the trust)? . . . . . ☐ Yes ☒ No

If "Yes," complete columns (a) through (g) below for each such loan.

**Note.** You are considered to have received a loan if you (or a person related to you) were permitted the uncompensated use of trust property (as described in section 643(f)). See instructions for additional information, including how to complete columns (a) through (g) for such transactions.

(a) FMV of loan proceeds	(b) Date of original loan transaction	(c) Maximum term of repayment of obligation	(d) Interest rate of obligation	(e) Is the obligation a "qualified obligation?"		(f) FMV of qualified obligation	(g) Amount treated as distribution from the trust (subtract column (f) from column (a))
				Yes	No		

**Total** . . . . . ▶ \$

- 26** With respect to each obligation you reported as a "qualified obligation" on line 25: Do you agree to extend the period of assessment of any income or transfer tax attributable to the transaction, and any consequential income tax changes for each year that the obligation is outstanding, to a date 3 years after the maturity date of the obligation? . . . . . ☐ Yes ☒ No

**Note.** Generally, you must answer "Yes" if you checked "Yes" in column (e) of line 25.

**27** Total distributions received during the current tax year. Add line 24, column (f), and line 25, column (g). . . . ▶ \$

- 28** Did the trust, at any time during the tax year, hold an outstanding obligation of yours (or a person related to you) that you reported as a "qualified obligation" in the current tax year? . . . . . ☐ Yes ☒ No  
 If "Yes," complete columns (a) through (e) below for each obligation.

(a) Date of original loan transaction	(b) Tax year qualified obligation first reported	(c) Amount of principal payments made during the tax year	(d) Amount of interest payments made during the tax year	(e) Does the loan still meet the criteria of a qualified obligation?	
				Yes	No

**Part III Distributions to a U.S. Person From a Foreign Trust During the Current Tax Year** (Continued)

- 29** Did you receive a Foreign Grantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? . . . . . ☐ Yes ☒ No ☐ N/A

If "Yes," attach the statement and do not complete the remainder of Part III with respect to that distribution.

If "No," complete Schedule A with respect to that distribution. Also complete Schedule C if you enter an amount greater than zero on line 37.

- 30** Did you receive a Foreign Nongrantor Trust Beneficiary Statement from the foreign trust with respect to a distribution? . . . . . ☐ Yes ☒ No ☐ N/A

If "Yes," attach the statement and complete either Schedule A or Schedule B below (see instructions). Also complete Schedule C if you enter an amount greater than zero on line 37 or line 41a.

If "No," complete Schedule A with respect to that distribution. Also complete Schedule C if you enter an amount greater than zero on line 37.

**Schedule A—Default Calculation of Trust Distributions** (see instructions)

<b>31</b>	Enter amount from line 27 . . . . .	<input checked="" type="checkbox"/>
<b>32</b>	Number of years the trust has been a foreign trust (see instructions) . . . . . ▶	<input checked="" type="checkbox"/>
<b>33</b>	Enter total distributions received from the foreign trust during the 3 preceding tax years (or during the number of years the trust has been a foreign trust, if fewer than 3) . . . . .	<input checked="" type="checkbox"/>
<b>34</b>	Multiply line 33 by 1.25. . . . .	<input checked="" type="checkbox"/>
<b>35</b>	Average distribution. Divide line 34 by 3 (or the number of years the trust has been a foreign trust, if fewer than 3) and enter the result . . . . .	<input checked="" type="checkbox"/>
<b>36</b>	Amount treated as ordinary income earned in the current year. Enter the smaller of line 31 or line 35 . . . . .	<input checked="" type="checkbox"/>
<b>37</b>	Amount treated as accumulation distribution. Subtract line 36 from line 31. If -0-, do not complete the rest of Part III . . . . .	<input checked="" type="checkbox"/>
<b>38</b>	Applicable number of years of trust. Divide line 32 by 2 and enter the result here ▶	<input checked="" type="checkbox"/>

**Schedule B—Actual Calculation of Trust Distributions** (see instructions)

<b>39</b>	Enter amount from line 27 . . . . .	<input checked="" type="checkbox"/>
<b>40a</b>	Amount treated as ordinary income in the current tax year . . . . .	<input checked="" type="checkbox"/>
<b>b</b>	Qualified dividends . . . . . ▶	<input checked="" type="checkbox"/>
<b>41a</b>	Amount treated as accumulation distribution. If -0-, do not complete Schedule C, Part III . . . . .	<input checked="" type="checkbox"/>
<b>b</b>	Amount of line 41a that is tax-exempt . . . . . ▶	<input checked="" type="checkbox"/>
<b>42a</b>	Amount treated as net short-term capital gain in the current tax year . . . . .	<input checked="" type="checkbox"/>
<b>b</b>	Amount treated as net long-term capital gain in the current tax year . . . . .	<input checked="" type="checkbox"/>
<b>c</b>	28% rate gain . . . . . ▶	<input checked="" type="checkbox"/>
<b>d</b>	Unrecaptured section 1250 gain . . . . . ▶	<input checked="" type="checkbox"/>
<b>43</b>	Amount treated as distribution from trust corpus . . . . .	<input checked="" type="checkbox"/>
<b>44</b>	Enter any other distributed amount received from the foreign trust not included on lines 40a, 41a, 42a, 42b, and 43 (attach explanation) . . . . .	<input checked="" type="checkbox"/>
<b>45</b>	Amount of foreign trust's aggregate undistributed net income . . . . .	<input checked="" type="checkbox"/>
<b>46</b>	Amount of foreign trust's weighted undistributed net income . . . . .	<input checked="" type="checkbox"/>
<b>47</b>	Applicable number of years of trust. Divide line 46 by line 45 and enter the result here ▶	<input checked="" type="checkbox"/>

**Schedule C—Calculation of Interest Charge** (see instructions)

<b>48</b>	Enter accumulation distribution from line 37 or 41a, as applicable . . . . .	<input checked="" type="checkbox"/>
<b>49</b>	Enter tax on total accumulation distribution from line 28 of Form 4970 (attach Form 4970—see instructions) . . . . .	<input checked="" type="checkbox"/>
<b>50</b>	Enter applicable number of years of foreign trust from line 38 or 47, as applicable (round to nearest half-year) . . . . . ▶	<input checked="" type="checkbox"/>
<b>51</b>	Combined interest rate imposed on the total accumulation distribution (see instructions) . . . . .	<input checked="" type="checkbox"/>
<b>52</b>	Interest charge. Multiply the amount on line 49 by the combined interest rate on line 51 . . . . .	<input checked="" type="checkbox"/>
<b>53</b>	Tax attributable to accumulation distributions. Add lines 49 and 52. Enter here and as "additional tax" on your income tax return . . . . .	<input checked="" type="checkbox"/>

**Part IV U.S. Recipients of Gifts or Bequests Received During the Current Tax Year From Foreign Persons**  
 (see instructions)

- 54** During the current tax year, did you receive more than \$100,000 that you treated as gifts or bequests from a nonresident alien or a foreign estate? See instructions for special rules regarding related donors and gifts or bequests from "covered expatriates" ☐ Yes ☒ No
- If "Yes," complete columns (a) through (c) with respect to each such gift or bequest in excess of \$5,000. If more space is needed, attach schedule.

(a) Date of gift or bequest	(b) Description of property received	(c) FMV of property received
<b>Total</b>		\$

- 55** During the current tax year, did you receive more than \$14,165 that you treated as gifts from a foreign corporation or a foreign partnership? See instructions regarding related donors ☐ Yes ☒ No
- If "Yes," complete columns (a) through (g) with respect to each such gift. If more space is needed, attach schedule.

(a) Date of gift	(b) Name of foreign donor	(c) Address of foreign donor	(d) Identification number, if any
(e) Check the box that applies to the foreign donor		(f) Description of property received	(g) FMV of property received
Corporation	Partnership		

- 56** Do you have any reason to believe that the foreign donor, in making any gift or bequest described in lines 54 and 55, was acting as a nominee or intermediary for any other person? If "Yes," see instructions ☐ Yes ☒ No
- 57** During the current tax year, did you receive a "covered gift or bequest" (as defined in section 2801(e)) of more than \$13,000 from a "covered expatriate" (as defined in section 877A(g)(1)) (see instructions)? ☐ Yes ☒ No
- If "Yes," complete and file Form 708, U.S. Return of Tax for Gifts and Bequests Received From Expatriates.

**Annual Information Return of Foreign  
Trust With a U.S. Owner**  
(Under section 6048(b))

▶ See separate instructions.

**2010****Note:** All information must be in English. Show all amounts in U.S. dollars.

For calendar year 2010, or tax year beginning \_\_\_\_\_, 2010, ending \_\_\_\_\_, 20\_\_\_\_\_.

Check appropriate boxes. ☐ Initial return ☐ Final return ☐ Amended return**Part I General Information** (see instructions)

<b>1a</b> Name of foreign trust	<b>b</b> Employer identification number
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**c** Number, street, and room or suite no. (if a P.O. box, see instructions)

<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country
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**2** Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? ☐ Yes ☒ No

If "Yes," skip lines 2a through 2e and go to line 3.

If "No," you are required to attach a copy of all trust documents as indicated below. If these documents have been attached to a Form 3520-A filed within the previous 3 years, attach only relevant updates.

Have you attached a copy of:

	Yes	No	Attached Previously	Year Attached
<b>a</b> Summary of all written and oral agreements and understandings relating to the trust?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>b</b> The trust instrument?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>c</b> Memoranda or letters of wishes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>d</b> Subsequent variances to original trust documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
<b>e</b> Other trust documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

<b>3a</b> Name of U.S. agent	<b>b</b> Identification number
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**c** Number, street, and room or suite no. (if a P.O. box, see instructions)

<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country
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<b>4a</b> Name of trustee	<b>b</b> Identification number, if any
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**c** Number, street, and room or suite no. (if a P.O. box, see instructions)

<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country
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**5** Did the trust transfer any property (including cash) to another person (see instructions for definition) during the tax year? If "Yes," attach statement (see instructions). ☐ Yes ☒ No**6** Enter the number of **Foreign Grantor Trust Owner Statements** (page 3) included with this Form 3520-A. ▶ ☒

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>Sign Here</b>	▶ <b>Trustee's Signature</b>		▶ <b>Title</b>		▶ <b>Date</b>	
	Print/Type preparer's name		Preparer's signature		Date	
	Firm's name ▶		Firm's EIN ▶		PTIN	
	Firm's address ▶		Phone no.			

**Part II Foreign Trust Income Statement**

Enter totals from books and records of foreign trust (see instructions).

<b>Income</b>	<b>1</b>	Interest . . . . .		
	<b>2</b>	Dividends . . . . .		
	<b>3</b>	Gross rents and royalties . . . . .		
	<b>4</b>	Income (loss) from partnerships and fiduciaries . . . . .		
	<b>5</b>	Capital gains:		
	<b>a</b>	Net short-term capital gain (loss) . . . . .		
	<b>b</b>	Net long-term capital gain (loss) . . . . .		
	<b>6</b>	Ordinary gains (losses) . . . . .		
<b>Expenses</b>	<b>7</b>	Other income (attach schedule) . . . . .		
	<b>8</b>	Total income (add lines 1 through 7) . . . . .		
	<b>9</b>	Interest expense . . . . .		
	<b>10a</b>	Foreign taxes (attach schedule) . . . . .		
	<b>b</b>	State and local taxes . . . . .		
	<b>11</b>	Amortization and depreciation (depletion) . . . . .		
	<b>12</b>	Trustee and advisor fees . . . . .		
	<b>13</b>	Charitable contributions . . . . .		
	<b>14</b>	Other expenses (attach schedule) . . . . .		
	<b>15</b>	Total expenses (add lines 9 through 14) . . . . .		
<b>16</b>	Net income (loss) (subtract line 15 from line 8) . . . . .			
<b>17a</b>	Enter the fair market value (FMV) of total distributions from the trust to all persons, whether U.S. or foreign . ▶			
<b>b</b>	Distributions to U.S. owners:			
	(i) Name of owner	(ii) Identification number	(iii) Date of distribution	(iv) FMV
<b>c</b>	Distributions to U.S. beneficiaries:			
	(i) Name of beneficiary	(ii) Identification number	(iii) Date of distribution	(iv) FMV

**Part III Foreign Trust Balance Sheet**

		Beginning of Tax Year		End of Tax Year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash . . . . .				
<b>2</b>	Accounts receivable . . . . .				
<b>3</b>	Mortgages and notes receivable . . . . .				
<b>4</b>	Inventories . . . . .				
<b>5</b>	Government obligations . . . . .				
<b>6</b>	Other marketable securities . . . . .				
<b>7</b>	Other nonmarketable securities . . . . .				
<b>8a</b>	Depreciable (depletable) assets . . . . .				
<b>b</b>	Less: accumulated depreciation (depletion) . . . . .				
<b>9</b>	Real property . . . . .				
<b>10</b>	Other assets (attach schedule) . . . . .				
<b>11</b>	Total assets . . . . .				
<b>Liabilities</b>					
<b>12</b>	Accounts payable . . . . .				
<b>13</b>	Contributions, gifts, grants, etc., payable . . . . .				
<b>14</b>	Mortgages and notes payable . . . . .				
<b>15</b>	Other liabilities (attach schedule) . . . . .				
<b>16</b>	Total liabilities . . . . .				
<b>Net Worth</b>					
<b>17</b>	Contributions to trust corpus . . . . .				
<b>18</b>	Accumulated trust income . . . . .				
<b>19</b>	Other (attach schedule) . . . . .				
<b>20</b>	Total net worth (add lines 17 through 19) . . . . .				
<b>21</b>	Total liabilities and net worth (add lines 16 and 20) . . . . .				

**2010 Foreign Grantor Trust Owner Statement** (see instructions)

**Important:** Trustee must prepare a separate statement for each U.S. owner and include a copy of each statement with Form 3520-A. Trustee is also required to send to each U.S. owner a copy of the owner's statement. U.S. owner must attach a copy of its statement to Form 3520.

<b>1a</b> Name of foreign trust			<b>b</b> Employer identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>2</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> If "Yes," complete lines 3a through 3g.				
<b>3a</b> Name of U.S. agent			<b>b</b> Identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>4a</b> Name of trustee			<b>b</b> Identification number (if any)	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>5</b> The tax year of the owner of the foreign trust to which this statement relates ►				
<b>6a</b> Name of U.S. owner			<b>b</b> Identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>h</b> Service Center where U.S. owner files its income tax returns ►				

**7** Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by the U.S. person.

**8** If the trust did not appoint a U.S. agent, list the trust documents attached to Form 3520-A (see instructions).

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<b>9</b> Gross value of the portion of the trust treated as owned by the U.S. owner . . . . .	\$
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**2010 Statement of Foreign Trust Income Attributable to U.S. Owner** (see instructions)

Report each item on the proper form or schedule of your tax return.

<b>Income</b>	<b>1a</b>	Taxable interest . . . . .	
	<b>b</b>	Tax-exempt interest ► -----	
	<b>2a</b>	Total ordinary dividends . . . . .	
	<b>b</b>	Qualified dividends ► -----	
	<b>3</b>	Gross rents and royalties . . . . .	
	<b>4</b>	Income from partnerships and fiduciaries . . . . .	
	<b>5</b>	Capital gains (losses) . . . . .	
<b>Expenses</b>	<b>6</b>	Ordinary gains (losses) . . . . .	
	<b>7</b>	Other income (attach schedule) . . . . .	
	<b>8</b>	Interest expense . . . . .	
	<b>9a</b>	Foreign taxes (attach schedule) . . . . .	
	<b>b</b>	State and local taxes . . . . .	
	<b>10</b>	Amortization and depreciation (depletion) . . . . .	
	<b>11</b>	Trustee and advisor fees . . . . .	
	<b>12</b>	Charitable contributions . . . . .	
<b>13</b>	Other expenses (attach schedule) . . . . .		

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature ► _____	Title ► _____	Date ► _____
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**2010 Foreign Grantor Trust Beneficiary Statement**

**Important:** Trustee must prepare a separate statement for each U.S. beneficiary that received a distribution from the trust during the tax year and include a copy of each statement with Form 3520-A. Trustee is also required to send to each such beneficiary a copy of the beneficiary's statement. U.S. beneficiary must attach a copy of its statement to Form 3520.

<b>1a</b> Name of foreign trust			<b>b</b> Employer identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>2</b> Did the foreign trust appoint a U.S. agent (defined in the instructions) who can provide the IRS with all relevant trust information? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," complete lines 3a through 3g. If "No," do you agree that either the IRS or the U.S. beneficiary can inspect and copy the trust's permanent books of account, records, and such other documents that are necessary to establish that the trust should be treated for U.S. tax purposes as owned by another person? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
<b>3a</b> Name of U.S. agent			<b>b</b> Identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>4a</b> Name of trustee			<b>b</b> Identification number (if any)	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>5</b> The first and last day of the tax year of the foreign trust to which Form 3520-A applies ►				
<b>6a</b> Name of U.S. beneficiary			<b>b</b> Identification number	
<b>c</b> Number, street, and room or suite no. (if a P.O. box, see instructions)				
<b>d</b> City or town	<b>e</b> State or province	<b>f</b> ZIP or postal code	<b>g</b> Country	
<b>7</b> Description of property (including cash) distributed, or treated as distributed, to the U.S. person during the tax year. (See the instructions for Part III of Form 3520 for U.S. tax treatment of these amounts.)				
<b>(a) Description of property</b>			<b>(b) FMV</b>	
<b>8</b> Attach an explanation of the facts and law (including the section of the Internal Revenue Code) that establishes that the foreign trust (or portion of the foreign trust) is treated for U.S. tax principles as owned by another person.				
<b>9</b> Owner of the foreign trust is (check one): <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation				

Under penalties of perjury, I declare that I have examined this return, including any accompanying reports, schedules, or statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Trustee Signature ►

Title ►

Date ►

Form **3520-A** (2010)

Form <b>5471</b> (Rev. December 2007) Department of the Treasury Internal Revenue Service	<b>Information Return of U.S. Persons With Respect To Certain Foreign Corporations</b> ▶ See separate instructions. Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning , 20 , and ending , 20	OMB No. 1545-0704 Attachment Sequence No. <b>121</b>
Name of person filing this return		<b>A</b> Identifying number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)		<b>B</b> Category of filer (See instructions. Check applicable box(es): 1 (repealed) 2 3 4 5
City or town, state, and ZIP code		<b>C</b> Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period %
Filer's tax year beginning , 20 , and ending , 20		
<b>D</b> Person(s) on whose behalf this information return is filed:		

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation				<b>b</b> Employer identification number, if any	
				<b>c</b> Country under whose laws incorporated	
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency	

<b>2</b> Provide the following information for the foreign corporation's accounting period stated above.			
<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States		<b>b</b> If a U.S. income tax return was filed, enter:	
		(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation			
		<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different	

<b>Schedule A Stock of the Foreign Corporation</b>		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period

**Schedule B** **U.S. Shareholders of Foreign Corporation** (see instructions)

Schedule B				
Stock Shareholders of Foreign Corporation (see instructions)				
(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)

<b>Schedule C</b>	<b>Income Statement</b> (see instructions)
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**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b>	
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	
Deductions	<b>8</b> Other income (attach schedule) . . . . .	<b>8</b>	
	<b>9</b> Total income (add lines 3 through 8) . . . . .	<b>9</b>	
	<b>10</b> Compensation not deducted elsewhere . . . . .	<b>10</b>	
	<b>11a</b> Rents . . . . .	<b>11a</b>	
	<b>b</b> Royalties and license fees . . . . .	<b>11b</b>	
	<b>12</b> Interest . . . . .	<b>12</b>	
	<b>13</b> Depreciation not deducted elsewhere . . . . .	<b>13</b>	
	<b>14</b> Depletion . . . . .	<b>14</b>	
	<b>15</b> Taxes (exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>15</b>	
	<b>16</b> Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) . . . . .	<b>16</b>	
Net Income	<b>17</b> Total deductions (add lines 10 through 16) . . . . .	<b>17</b>	
	<b>18</b> Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9) . . . . .	<b>18</b>	
	<b>19</b> Extraordinary items and prior period adjustments (see instructions) . . . . .	<b>19</b>	
	<b>20</b> Provision for income, war profits, and excess profits taxes (see instructions) . . . . .	<b>20</b>	
	<b>21</b> Current year net income or (loss) per books (combine lines 18 through 20) . . . . .	<b>21</b>	

**Schedule E** **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (see instructions)

(a) Name of country or U.S. possession	Amount of tax		
	(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
<b>1</b> U.S.			
<b>2</b>			
<b>3</b>			
<b>4</b>			
<b>5</b>			
<b>6</b>			
<b>7</b>			
<b>8</b> Total			

**Schedule F** **Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>1</b> Cash			
<b>2a</b> Trade notes and accounts receivable			
<b>b</b> Less allowance for bad debts		( )	( )
<b>3</b> Inventories			
<b>4</b> Other current assets (attach schedule)			
<b>5</b> Loans to shareholders and other related persons			
<b>6</b> Investment in subsidiaries (attach schedule)			
<b>7</b> Other investments (attach schedule)			
<b>8a</b> Buildings and other depreciable assets			
<b>b</b> Less accumulated depreciation		( )	( )
<b>9a</b> Depletable assets			
<b>b</b> Less accumulated depletion		( )	( )
<b>10</b> Land (net of any amortization)			
<b>11</b> Intangible assets:			
<b>a</b> Goodwill			
<b>b</b> Organization costs			
<b>c</b> Patents, trademarks, and other intangible assets			
<b>d</b> Less accumulated amortization for lines 11a, b, and c		( )	( )
<b>12</b> Other assets (attach schedule)			
<b>13</b> Total assets			
<b>Liabilities and Shareholders' Equity</b>			
<b>14</b> Accounts payable			
<b>15</b> Other current liabilities (attach schedule)			
<b>16</b> Loans from shareholders and other related persons			
<b>17</b> Other liabilities (attach schedule)			
<b>18</b> Capital stock:			
<b>a</b> Preferred stock			
<b>b</b> Common stock			
<b>19</b> Paid-in or capital surplus (attach reconciliation)			
<b>20</b> Retained earnings			
<b>21</b> Less cost of treasury stock		( )	( )
<b>22</b> Total liabilities and shareholders' equity			

**Schedule G Other Information**

Yes No

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . . ☐
- If "Yes," see the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust? . . . . . ☐
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . ☐
- If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).
- 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . . ☐
- 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? . . . . . ☐

**Schedule H Current Earnings and Profits** (see instructions)**Important:** Enter the amounts on lines 1 through 5c in **functional** currency.

1	Current year net income or (loss) per foreign books of account . . . . .		<b>1</b>	
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):			
		<b>Net Additions</b>	<b>Net Subtractions</b>	
a	Capital gains or losses . . . . .			
b	Depreciation and amortization . . . . .			
c	Depletion . . . . .			
d	Investment or incentive allowance . . . . .			
e	Charges to statutory reserves . . . . .			
f	Inventory adjustments . . . . .			
g	Taxes . . . . .			
h	Other (attach schedule) . . . . .			
3	Total net additions . . . . .			
4	Total net subtractions . . . . .			
5a	Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .			<b>5a</b>
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .			<b>5b</b>
c	Combine lines 5a and 5b . . . . .			<b>5c</b>
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) . . . . .			<b>5d</b>
	Enter exchange rate used for line 5d ►			

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

1	Subpart F income (line 38b, Worksheet A in the instructions) . . . . .	<b>1</b>	<input type="checkbox"/>
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions) . . . . .	<b>2</b>	<input type="checkbox"/>
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) . . . . .	<b>3</b>	<input type="checkbox"/>
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) . . . . .	<b>4</b>	<input type="checkbox"/>
5	Factoring income . . . . .	<b>5</b>	<input type="checkbox"/>
6	Total of lines 1 through 5. Enter here and on your income tax return. See instructions. . . . .	<b>6</b>	<input type="checkbox"/>
7	Dividends received (translated at spot rate on payment date under section 989(b)(1)) . . . . .	<b>7</b>	<input type="checkbox"/>
8	Exchange gain or (loss) on a distribution of previously taxed income . . . . .	<b>8</b>	<input type="checkbox"/>

Yes No

- Was any income of the foreign corporation blocked? . . . . . ☐
- Did any such income become unblocked during the tax year (see section 964(b))?. . . . . ☐
- If the answer to either question is "Yes," attach an explanation.

Consolidation Code ☐Inactive Code ☐Schedule M Code ☐Form **5471** (Rev. 12-2007)Schedule O Code ☐Ownership Code ☐

**SCHEDULE J  
(Form 5471)**

(Rev. December 2005)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)  
of Controlled Foreign Corporation**

► Attach to Form 5471. See Instructions for Form 5471.

OMB No. 1545-0704

Name of person filing Form 5471

Identifying number

Name of foreign corporation

	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)		(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	
<b>1</b> Balance at beginning of year					
<b>2a</b> Current year E&P					
<b>b</b> Current year deficit in E&P					
<b>3</b> Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)					
<b>4</b> Amounts included under section 951(a) or reclassified under section 959(c) in current year					
<b>5a</b> Actual distributions or reclassifications of previously taxed E&P					
<b>b</b> Actual distributions of nonpreviously taxed E&P					
<b>6a</b> Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					
<b>b</b> Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)					
<b>7</b> Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)					

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 12-2005)

**SCHEDULE M  
(Form 5471)**(Rev. December 2007)  
Department of the Treasury  
Internal Revenue Service**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

OMB No. 1545-0704

► Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

**Important:** Complete a **separate** Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ►

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 Sales of tangible property other than stock in trade.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Sales of property rights (patents, trademarks, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Buy-in payments received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Cost sharing payments received.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Compensation received for technical, managerial, engineering, construction, or like services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Commissions received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Rents, royalties, and license fees received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Interest received	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Premiums received for insurance or reinsurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Add lines 1 through 11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13 Purchases of stock in trade (inventory)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14 Purchases of tangible property other than stock in trade	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15 Purchases of property rights (patents, trademarks, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16 Buy-in payments paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17 Cost sharing payments paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18 Compensation paid for technical, managerial, engineering, construction, or like services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19 Commissions paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20 Rents, royalties, and license fees paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21 Dividends paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22 Interest paid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23 Premiums paid for insurance or reinsurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24 Add lines 13 through 23	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Amounts borrowed (enter the maximum loan balance during the year) — see instructions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26 Amounts loaned (enter the maximum loan balance during the year) — see instructions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 499630

Schedule M (Form 5471) (Rev. 12-2007)

**International Boycott Report**

OMB No. 1545-0216

**Attachment  
Sequence No. 123****Paper filers must file in  
duplicate (see When and Where  
to File in the instructions)**For tax year beginning \_\_\_\_\_, 20\_\_\_\_\_,  
and ending \_\_\_\_\_, 20\_\_\_\_\_.  
▶ **Controlled groups, see instructions.**

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

☐ Individual ☐ Partnership ☐ Corporation ☐ Trust ☐ Estate ☐ Other**1 Individuals**—Enter adjusted gross income from your tax return (see instructions)**2 Partnerships and corporations:****a Partnerships**—Enter each partner's name and identifying number.**b Corporations**—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.**If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.****Name****Identifying number**If more space is needed, attach additional sheets and check this box ☐**c** Enter principal business activity code and description (see instructions)**d** IC-DISCs—Enter principal product or service code and description (see instructions)**3 Partnerships**—Each partnership filing Form 5713 must give the following information:**a** Partnership's total assets (see instructions)**b** Partnership's ordinary income (see instructions)**4 Corporations**—Each corporation filing Form 5713 must give the following information:**a** Type of form filed (Form 1120, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)**b** Common tax year election (see instructions)**(1) Name of corporation** ▶**(2) Employer identification number****(3) Common tax year beginning** \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_.**c** Corporations filing this form enter:**(1) Total assets** (see instructions)**(2) Taxable income before net operating loss and special deductions** (see instructions)**5 Estates or trusts**—Enter total income (Form 1041, page 1)**6** Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):**a** Foreign tax credit**b** Deferral of earnings of controlled foreign corporations**c** Deferral of IC-DISC income**d** FSC exempt foreign trade income**e** Foreign trade income qualifying for the extraterritorial income exclusion**Please  
Sign  
Here**

Under penalties of perjury, I declare that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ **Signature****Date**▶ **Title**

For Paperwork Reduction Act Notice, see separate instructions.


Cat. No. 12030E

Form **5713** (Rev. 12-2010)

- 7a** Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)? . . . . .
- b** If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?. . . . .
- c** Do you own any stock of an IC-DISC? . . . . .
- d** Do you claim any foreign tax credit? . . . . .
- e** Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)? . . . . .  
If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year? . . . . .
- f** Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)? . . . . .  
If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year? . . . . .
- g** Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)? . . . . .
- h** Are you a partner in a partnership that has reportable operations under section 999(a)? . . . . .
- i** Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)? . . . . .
- j** Are you excluding extraterritorial income (defined in section 114(e), as in effect before its repeal) from gross income? . . . . .

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Part I Operations in or Related to a Boycotting Country** (see instructions)

- 8 Boycott of Israel**—Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See **Boycotting Countries** in the instructions.) . . . . .  
If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐ 

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
<b>a</b>				
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b>				
<b>f</b>				
<b>g</b>				
<b>h</b>				
<b>i</b>				
<b>j</b>				
<b>k</b>				
<b>l</b>				
<b>m</b>				
<b>n</b>				
<b>o</b>				

- 9 Nonlisted countries boycotting Israel**— Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel?

Yes	No

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

- 10 Boycotts other than the boycott of Israel**—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel?

If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a				
b				
c				
d				
e				
f				
g				
h				

Yes	No

- 11** Were you requested to participate in or cooperate with an international boycott? . . . . .  
If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See instructions.)

--	--

- 12** Did you participate in or cooperate with an international boycott? . . . . .  
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See instructions.)

--	--

**Note:** If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

<b>Part II Requests for and Acts of Participation in or Cooperation With an International Boycott</b>		Requests		Agreements	
		Yes	No	Yes	No
<b>13a</b>	Did you receive requests to enter into, or did you enter into, any agreement (see instructions):				
(1)	As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—				
(a)	Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
(b)	Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?				
(c)	Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?				
(d)	Refrain from employing individuals of a particular nationality, race, or religion?				
(2)	As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?				

**b Requests and agreements**—if the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box ☐

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a								
b								
c								
d								
e								
f								
g								
h								
i								
j								
k								
l								
m								
n								
o								
p								

**SCHEDULE A  
(Form 5713)**

(Rev. December 2010)  
Department of the Treasury  
Internal Revenue Service

**International  
Boycott Factor (Section 999(c)(1))**

Complete only if you are **not** computing a loss of tax benefits using the specifically  
attributable taxes and income method on Schedule B (Form 5713)

► Attach to Form 5713.

► See instructions on page 2.

OMB No. 1545-0216

Name \_\_\_\_\_ Identifying number \_\_\_\_\_

Name of country being boycotted (check one): ☒ Israel ☐ Other (identify) ► \_\_\_\_\_

**Important:** If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.

Name of Country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
	Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a			
b			
c			
d			
e			
f			
g			
h			
i			
j			
k			
l			
m			
n			
o			
<b>Total</b> . . . . .			

**1** Numerator of boycott factor (add totals of columns (2), (3), and (4)) . . . . .

**2** Denominator of boycott factor:

**a** Total purchases from countries other than United States . . . . .

**b** Total sales to or from countries other than United States . . . . .

**c** Total payroll paid or accrued for services performed in countries other  
than United States . . . . .

**d** Total of lines 2a, b, and c . . . . .

**3 International boycott factor** (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713)  
(see instructions) . . . . . ►

For Paperwork Reduction Act Notice, see the Instructions for Form 5713.

Cat. No. 12050W

Schedule A (Form 5713) (Rev. 12-2010)

## General Instructions

*References are to the Internal Revenue Code.*

### Who Must File

Complete Schedule A (Form 5713) if:

- You participated in or cooperated with an international boycott and
- You are using the international boycott factor to figure the loss of tax benefits.

You must use the international boycott factor to figure the reduction to foreign trade income qualifying for the extraterritorial income exclusion. To figure the loss of all other applicable tax benefits, you may either use the international boycott factor or you may specifically attribute taxes and income by operation on Schedule B (Form 5713).

### Boycott Operations

All your operations in a boycotting country are considered to be boycott operations, unless you rebut the presumption of participating in or cooperating with the boycott (as explained below). In addition, your operations that are not in a boycotting country are boycott operations if they are connected to your participation in or cooperation with the boycott.

**Rebutting the presumption of boycott participation or cooperation.** One act of participation or cooperation creates the presumption that you participate in or cooperate with the boycott unless you rebut the presumption. The presumption applies to all your operations and those of each member of any controlled groups (defined in section 993(a)(3)) to which you belong, in each country that helps carry out the boycott.

You can rebut the presumption of participation in or cooperation with a boycott for a particular operation by demonstrating that the operation is separate from any participation in or cooperation with an international boycott. The presumption applies only to operations in countries that carry out the boycott. Therefore, you do not need to rebut the presumption for operations that are related to those countries if the operations take place outside of those countries.

### International Boycott Factor

Your international boycott factor reflects boycott purchases, boycott sales, and boycott payroll.

**Controlled groups.** All members of a controlled group generally share one

international boycott factor, which reflects all their purchases, sales, and payroll. However, if you belong to two or more controlled groups, your international boycott factor will reflect the purchases, sales, and payroll of all the controlled groups to which you belong.

**Partnerships and trusts.** You are deemed to have a prorated share of the purchases, sales, and payroll of each partnership in which you are a partner and of each trust of which you are treated as the owner under section 671. As a result, your international boycott factor may also reflect purchases, sales, and payroll of partnerships or trusts.

### Specific Instructions

Compute a **separate** boycott factor and a separate schedule for **each** international boycott you participated in or cooperated with. Include your own operations and, if applicable, the operations of partnerships, trusts, and members of your controlled group.

See the instructions for lines 8 through 13, in the Instructions for Form 5713, to determine the years for which you should report purchases, sales, and payroll for partnerships, trusts, and controlled groups.

### Columns (1) Through (4)

In completing columns (1) through (4), show all boycott purchases, boycott sales, and boycott payroll from one operation on one line.

**Partnerships.** Complete **only** lines **a** through **o**, the total of columns (2), (3), and (4), and line 2. Do not complete line 3. Give this information to all partners so they can compute their own international boycott factor.

**Column (1).** Enter the name of the country that requires participation in or cooperation with an international boycott as a condition of doing business in that country. The country named in column (1) is not necessarily the country in which the operation takes place. For example, if you have an operation in Country Z that is not a boycotting country and the operation relates to Country X that is a boycotting country, enter the name of Country X in column (1). The Secretary maintains a list, under section 999(a)(3), of countries that require participation in or cooperation with an international boycott. See the Instructions for Form 5713 for the current list of boycotting countries.

**Column (2).** Enter all purchases that are made from boycotting countries that are attributable to the operation reported on each line.

**Column (3).** Enter the sales that are made to or from boycotting countries and that are attributable to the operation reported on each line.

**Column (4).** Enter the total payroll that was paid or accrued for services performed in boycotting countries and that are attributable to the operation reported on each line.

### Lines 1 Through 3

**Line 1.** Add the totals of columns (2), (3), and (4). This amount is the numerator of your international boycott factor.

**Do not** include amounts attributable to operations for which you rebutted the presumption of participating in or cooperating with the boycott.

**Line 2.** The denominator of the international boycott factor reflects all your purchases, sales, and payroll in or related to all countries other than the United States. If applicable, the denominator also reflects these items for your controlled groups, partnerships, and trusts. Include the amounts that are attributable to operations for which you rebutted the presumption of participating in or cooperating with the boycott.

**Line 3.** Enter the international boycott factor from line 3 of this form on the appropriate line of Schedule C (Form 5713) as follows.

IF you . . .	THEN enter the international boycott factor on . . .
Are required to reduce your foreign tax credit,	Line 2a(2).
Are denied a tax deferral on subpart F income,	Line 3a(4).
Are denied a tax deferral on IC-DISC income,	Line 4a(2).
Are denied an exemption of foreign trade income of a FSC,	Line 5a(2).
Are required to reduce foreign trade income qualifying for the extraterritorial income exclusion,	Line 6b.

**SCHEDULE B  
(Form 5713)**

(Rev. December 2010)

Department of the Treasury  
Internal Revenue Service

**Specifically Attributable Taxes  
and Income (Section 999(c)(2))**

► Complete only if you are **not** computing a loss of tax benefits  
using the international boycott factor on Schedule A (Form 5713).

► Attach to Form 5713.

► See instructions on page 2.

OMB No. 1545-0216

Name	Identifying number
------	--------------------

Name of country being boycotted (check one) ☒ ☐ Israel ☐ Other (identify) ►

**Important:** If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

**Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)**

Name of country (1)	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
	Code (2)	Description (3)	Foreign taxes attributable to boycott operations (4)	Prorated share of international boycott income (5)	Taxable income attributable to boycott operations (6)	Taxable income attributable to boycott operations (7)
a						
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						
n						
o Total						

For Paperwork Reduction Act Notice, see the instructions for Form 5713.

Cat. No. 12060S

Schedule B (Form 5713) (Rev. 12-2010)

## General Instructions

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

### Who Must File

Complete Schedule B (Form 5713) if:

- You participated in or cooperated with an international boycott and
- You figure the loss of tax benefits by specifically attributing taxes and income.

If you do not specifically attribute taxes and income for this purpose, you must compute the international boycott factor on Schedule A (Form 5713).

**Do not** use Schedule B (Form 5713) to figure the reduction to foreign trade income qualifying for the extraterritorial income exclusion. Instead, use Schedule A (Form 5713).

**Certain shareholders.** IC-DISC benefits, certain FSC benefits, the "deemed paid" foreign tax credit under section 902, and the deferral of subpart F income are lost at the shareholder level. Shareholders in an IC-DISC, certain FSCs, or a foreign corporation must report their prorated share of the tax benefits denied. The denial of these benefits is discussed in the specific instructions for columns (4) through (7).

### Boycott Operations

All of your operations in a boycotting country are considered to be boycott operations, unless you rebut the presumption of participation in or cooperation with the boycott (as explained below). In addition, your operations that are not in a boycotting country are boycott operations if they are connected to your participation in or cooperation with the boycott.

#### Rebutting the presumption of boycott participation or cooperation

One act of participation or cooperation creates the presumption that you participate in or cooperate with the boycott unless you rebut the presumption. The presumption applies to all of your operations and those of each member of any controlled groups (defined in section 993(a)(3)) to which you belong, in each country that helps carry out the boycott.

You can rebut the presumption of participation in or cooperation with a boycott for a particular operation by demonstrating that the operation is separate from any participation in or

cooperation with an international boycott. The presumption applies only to operations in countries that carry out the boycott. Therefore, you do not need to rebut the presumption for operations that are related to those countries if the operations take place outside of those countries.

## Specific Instructions

File Schedule B (Form 5713) for the period covered by your income tax return. Report only your own taxes and income; do not include the taxes and income of other members of any controlled groups to which you belong.

### Columns (1) through (7)

In completing columns (1) through (7), show all specifically identifiable taxes and income in each appropriate column from one operation on one line.

**Column (1).** Enter the name of the country that requires participation in or cooperation with an international boycott as a condition of doing business in that country. The country named in column (1) is not necessarily the country where you have operations. For example, if you have operations in Country Z that is not a boycotting country and the operation relates to Country X that is a boycotting country, enter the name of Country X in column (1). See the Instructions for Form 5713 for a list of boycotting countries.

**Column (2).** Enter the principal business activity code of the boycott operation from the list in the Instructions for Form 5713.

**Column (3).** Briefly describe the principal business activity of the boycott operation. For IC-DISCs, enter the major product code and description in parentheses. See the Instructions for Schedule N of Form 1120-IC-DISC for a list of the codes.

**Column (4).** Enter the foreign taxes paid, accrued, or deemed paid that are attributable to the boycott operation. These taxes are not eligible for the foreign tax credit. Omit foreign taxes otherwise disallowed under sections 901 through 907, 911, and 6038. For more information, see Part N of the Treasury Department's International Boycott Guidelines.

Enter the column (4) total on line 2b, Schedule C (Form 5713).

**Column (5).** Enter your prorated share of the controlled foreign corporation's income that is attributable to the boycott operation. (This includes your share of the non-exempt income of a FSC. See section 923(a)(2), as in effect before its repeal.) This amount is not eligible for tax deferral. Omit the foreign corporation's income attributable to earnings and profits that are included in gross income under section 951 (except by reason of section 952(a)(3)). Also omit amounts excluded from subpart F income by section 952(b). In figuring the amount to enter in column (5), you are allowed a reasonable amount for deductions (including foreign taxes) allocable to that income.

Enter the column (5) total on line 3b, Schedule C (Form 5713).

**Column (6).** An IC-DISC's taxable income attributable to boycott participation or cooperation is not eligible for deferral.

If you are a shareholder in an IC-DISC, follow these steps for each boycott operation and enter the result in column (6).

**1.** Determine the portion of the amount on Form 1120-IC-DISC, Schedule J, Part I, line 7, that is attributable to the boycott operation.

**2.** Subtract that amount from the IC-DISC's taxable income attributable to the boycott operation for the tax year, before reduction for any distributions.

**3.** If you are a C corporation, determine your pro rata share of the remainder and multiply that amount by 16/17. If you are not a C corporation, determine your pro rata share of the remainder.

**4.** Enter the result in column (6).

Enter the column (6) total on line 4b, Schedule C (Form 5713).

**Column (7).** A FSC's taxable income attributable to boycott participation or cooperation is not eligible for exemption from income tax. Enter in column (7) the taxable income attributable to foreign trade income of a FSC for each boycott operation that would have been exempt had there not been boycott participation or cooperation.

Enter the column (7) total on line 5b, Schedule C (Form 5713).

**SCHEDULE C  
(Form 5713)**

(Rev. December 2010)

Department of the Treasury  
Internal Revenue Service  
Name

**Tax Effect of the International Boycott Provisions**

► **Attach to Form 5713.**  
► **See instructions on page 2.**

OMB No. 1545-0216

		Identifying number
<b>1</b>	Method used to compute loss of tax benefits (check one): <b>a</b> International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below . . . . . ► <input type="checkbox"/> <b>b</b> Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below . . . . . ► <input type="checkbox"/>	
<b>2</b>	<b>Reduction of foreign tax credit (section 908(a)):</b> <b>a International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7d, Form 5713. (1) Foreign tax credit before adjustment from Form 1116 or 1118 (see instructions) . . . . . (2) International boycott factor from Schedule A (Form 5713), line 3 . . . . . (3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118 (see instructions) . . . . . (4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1) . . . . . <b>b Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713) . . . . . Enter the appropriate part of this amount on Form 1116 or 1118 (see instructions).	
<b>3</b>	<b>Denial of deferral under subpart F (section 952(a)(3)):</b> <b>a International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713. (1) Prorated share of total income of controlled foreign corporations (see instructions) . . . . . (2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b) . . . . . (3) Subtract line 3a(2) from line 3a(1) . . . . . (4) International boycott factor from Schedule A (Form 5713), line 3 . . . . . (5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 22 of Worksheet A in the Form 5471 instructions . . . . . <b>b Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 22 of Worksheet A in the Form 5471 instructions . . . . .	
<b>4</b>	<b>Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):</b> <b>a International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713. (1) Prorated share of section 995(b)(1)(F)(i) amount (see instructions) . . . . . (2) International boycott factor from Schedule A (Form 5713), line 3 . . . . . (3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . . <b>b Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC . . . . .	
<b>5</b>	<b>Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):</b> <b>a International boycott factor.</b> Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713. (1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC) . . . . . (2) International boycott factor from Schedule A (Form 5713), line 3 . . . . . (3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC . . . . . <b>b Specifically attributable taxes and income.</b> Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC . . . . .	

For Paperwork Reduction Act Notice, see Instructions for Form 5713.

Cat. No. 120700

Schedule C (Form 5713) (Rev. 12-2010)

- 6** Reduction of foreign trade income qualifying for the extraterritorial income exclusion. Complete if you answered "Yes" to the question on line 7j, Form 5713.
- a** Enter amount from line 49 of Form 8873 . . . . .
- b** International boycott factor from Schedule A (Form 5713), line 3 . . . . .
- c** Reduction of qualifying foreign trade income. Multiply line 6a by 6b. Enter here and on Form 8873, line 50 . . . . .

## Instructions

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

### Purpose of Form

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott.

### Who Must File

Complete Schedule C (Form 5713) if you completed either Schedule A or Schedule B of Form 5713.

**Partnerships.** Each partner must complete a separate Schedule C (Form 5713). Partnerships do not complete Schedule C (Form 5713).

**Controlled groups.** Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either **(a)** apply the international boycott factor under section 999(c)(1) or **(b)** identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

**Example.** A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits

by identifying specifically attributable taxes and income.

### Other Requirements

- A person who applies the international boycott factor to one operation must apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- An IC-DISC whose tax year differs from the common tax year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).
- A person excluding extraterritorial income must reduce qualifying foreign trade income using the international boycott factor computed on Schedule A.

### Lines 2 through 6

**Note.** All line references are to 2010 forms unless otherwise noted.

**Line 2a(1).** Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the

amount from line 27, Part IV, of Form 1116. Corporate filers, enter the amount from line 4, Part III, Schedule B, of Form 1118.

**Line 2a(3).** Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 28, Part IV, of Form 1116. Corporate filers, enter this amount on line 5, Part III, Schedule B, of Form 1118.

**Line 2b.** Enter the reduction of foreign taxes available for credit from this line on Form 1116 or 1118. Individual filers, include this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

**Line 3a(1).** Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Include your share of these types of income on line 3a(1).

**Line 4a(1).** Enter your pro rata share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

- **Shareholder that is not a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.
- **Shareholder that is a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.



Form	8404	<b>Interest Charge on DISC-Related Deferred Tax Liability</b>	OMB No. 1545-0939
Department of the Treasury Internal Revenue Service		<b>► File Form 8404 separately from your income tax return. See Where to file below.</b>	2008
<b>A</b> Check applicable box to show type of taxpayer:  <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Trust or Decedent's estate		Name of shareholder  Address (number, street, room, suite, or P.O. box number)  City, state, and ZIP code	<b>B</b> Shareholder's identifying number   <b>C</b> IC-DISC's identifying number
<b>D</b> Shareholder's tax year for which interest charge is required to be paid (see instructions)		<b>E</b> Name of IC-DISC	

**Note.** See line-by-line instructions.

1 Taxable income or loss on tax return (actual or estimated) . . . . .	1	
2 Deferred DISC income from line 10, Part III, Schedule K (Form 1120-IC-DISC) . . . . .	2	
3 Section 995(f)(2) adjustments to line 1 income or loss . . . . .	3	
4 Combine lines 1, 2, and 3. If zero or less, <b>do not</b> file this form . . . . .	4	
5 Tax liability on line 4 amount . . . . .	5	
6 Tax liability per return (actual or estimated) . . . . .	6	
7 DISC-related deferred tax liability. Subtract line 6 from line 5 . . . . .	7	
8 Base period T-bill rate factor . . . . .	8	
9 <b>Interest charge due.</b> Multiply line 7 by line 8. (See <b>Paying the interest charge</b> below.) . . . . .	9	

**Sign Here**

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

**Paid Preparer's Use Only**

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

## General Instructions

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

**Purpose of form.** Shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) use Form 8404 to figure and report their interest owed on DISC-related deferred tax liability.

**Who must file.** You must file Form 8404 if: (a) you are a shareholder of an IC-DISC; (b) the IC-DISC reports deferred DISC income to you on line 10, Part III of Schedule K (Form 1120-IC-DISC); and (c) the addition of this income would result in increased taxable income if it were included on your tax return for the tax year.

**When to file.** File Form 8404 by the due date of your federal income tax return (excluding extensions) for your tax year that ends with or includes the IC-DISC's tax year end.

For example, you are a fiscal year corporation with a July 1, 2008, to June 30, 2009, tax year and you are a shareholder in an IC-DISC with a July 1, 2008, to June 30, 2009, tax year that reports deferred DISC income to you for its tax year ending June 30, 2009. Because your tax year ends with the IC-DISC's tax year, you are required to file Form 8404 on or before September 15, 2009 (2½ months after your tax year ends).

**Where to file.** File Form 8404 at the following address:

Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999

**Paying the interest charge.** You must pay the interest charge shown on line 9 by the date your federal income tax for the tax year is required to be paid. For individuals, the interest is due on the 15th day of the 4th month following the close of the tax year. For corporations, the interest is due on the 15th day of the 3rd month following the close of the tax year.

Attach a check or money order made payable to "United States Treasury" for the full amount of the interest charge. Do not combine the interest charge with any other tax or interest due. Write your identification number and "Form 8404—Interest Due" on your payment. Do not use Form 8109, Federal Tax Deposit Coupon.

If the interest charge is not paid by the due date, interest, compounded daily, at the rate specified under section 6621, will be imposed on the amount of unpaid interest from the due date until the date the interest is paid.

Payment of estimated tax is not required for the interest charge. See Proposed Regulations section 1.995(f)-1(j)(3) for other details.

For corporations (other than S corporations), the annual interest charge is deductible as an interest expense for the tax year it is paid or accrued. See Proposed Regulations section 1.995(f)-1(j)(2) for details on the tax year of deductibility. For other filers, this interest is not deductible.

**Amended Form 8404.** You are required to file an amended Form 8404 only if the amount of the DISC-related deferred tax liability (line 7) changes as a result of audit adjustments,

changes you make by the filing of an amended return, or if estimates were used on your original Form 8404 and changes were made to these estimates when you filed your tax return. See Proposed Regulations section 1.995(f)-1(j)(4) for details.

## Specific Instructions

**Name and address.** Enter the name and address as shown on your tax return from which the income or loss on line 1 of Form 8404 is obtained. If the return is a joint return, also enter your spouse's name as shown on Form 1040.

**Item A—Type of taxpayer.** Check the applicable box to indicate your status as a taxpayer.

Partnerships and S corporations distribute their share of deferred DISC income to partners and shareholders and the partners and shareholders complete Form 8404.

**Item B—Shareholder's identifying number.** Individuals must enter their social security number. Other filers must enter their employer identification number.

**Item C—IC-DISC's identifying number.** Enter the identifying number of the IC-DISC from the Schedule K (Form 1120-IC-DISC) on which the deferred DISC income was reported to you. If income is reported to you from more than one IC-DISC, enter each IC-DISC's identifying number in item C, each IC-DISC's name in item E, and report the combined income on line 2.

**Item D—Tax year.** Enter in item D the calendar year or the beginning and ending dates of the tax year shown on your tax return for which the interest charge is figured.

## Special Computation Rules

**Carrybacks.** The determination of the shareholder's DISC-related deferred tax liability on lines 1 through 7 shall be made without taking into account any net operating loss (NOL), capital loss carryback, or credit carryback to the tax year.

**Carryovers.** The determination of the shareholder's tax liability (line 5) for the tax year is made by disregarding any loss, deduction, or credit to the extent that such loss, deduction, or credit may be carried (either back or forward) by the shareholder to any other tax year.

**Note.** If the tax year is the last tax year to which the amount of carryforward (of loss, deduction, or credit) may be carried, the line 3 adjustments and line 5 tax shall be figured with regard to the full amount of such carryforward.

For example, a shareholder had a NOL carryover to 2009 of \$12,000; \$10,000 income to which \$10,000 of the NOL can be applied; \$2,000 allowable NOL carryover to 2010; and \$5,000 deferred DISC income for 2009. In this case, for purposes of figuring line 5, the allowed NOL is \$10,000. **Note.** If 2009 were the last tax year to which the \$12,000 NOL could be carried, the full \$12,000 NOL would be allowed for purposes of figuring line 5 tax liability. The additional \$2,000 loss would be entered on line 3.

**Other adjustments.** In figuring line 3 adjustments, take into account any income and expense adjustments that do not result in amounts that may be carried back or forward to other tax years. For example, in the case of an IC-DISC shareholder who is an individual, the amount of medical expenses allowable as a deduction under section 213 must be redetermined for purposes of line 3 adjustments. However, the amount allowable as a charitable deduction under section 170 is not redetermined because this adjustment could result in a carryback or carryover.

See Proposed Regulations section 1.995(f)-1(d) for other details regarding these and other special computation rules.

## Line-by-Line Instructions

**Line 1.** Enter on line 1 the taxable income or loss from your federal income tax return for your tax year that ends with or includes the IC-DISC's tax year end. If you have not yet filed your tax return, estimate your income or loss based on all information available to you. See *Amended Form 8404* on page 1.

**Line 2.** Enter the deferred DISC income from line 10, Part III of Schedule K (Form 1120-IC-DISC), for the IC-DISC tax year that ends with or within your tax year.

**Line 3.** Enter the net amount of all section 995(f)(2) adjustments to taxable income. See *Special Computation Rules* above for details on the income (loss) and expense adjustments to be made. If more than one adjustment is involved, attach a schedule listing each item and show the computation of the net amount.

**Lines 5 and 6.** "Tax liability" on lines 5 and 6 (with and without the deferred DISC income) means the amount of tax imposed on the IC-DISC shareholder for the tax year by Chapter 1 of the Internal Revenue Code (other than taxes listed below) reduced by credits allowable against such tax (other than credits listed below).

See *Special Computation Rules* above for rules for carrybacks and carryovers. These rules may affect the line 5 computation.

The following taxes are not taken into account:

- Alternative minimum tax.
- Any other provisions described in section 26(b)(2) (relating to certain other taxes treated as not imposed by Chapter 1).

The following credits are not taken into account:

- Section 31 (taxes withheld on wages).
- Section 32 (earned income credit).
- Section 34 (fuels credit).

For 2008, a Form 1040 filer or a Form 1120 filer using the above rules will generally figure their line 6 tax liability using the following items shown on the following lines of those forms. All other filers should use the corresponding lines of other income tax returns. If you have not yet filed your return, estimate the line 6 tax liability based on all information available to you.

	2008 Form 1040 Line	2008 Form 1120 Line
Tax less nonrefundable credits . . . . .	56	7, Sch. J
Plus: (1) Advance earned income credit payments . . . . .	60a	-----
(2) Recapture taxes (except Form 8828) . . . . .	*	*
(3) Prior year minimum tax credit . . . . .	54b	5d, Sch. J
Less: (1) Alternative minimum tax . . . . .	45	3, Sch. J
(2) Additional child tax credit . . . . .	66	-----
(3) Credit for tax paid on undistributed capital gains (Form 2439) . . . . .	68a	32f, pg. 1
(4) Health insurance credit for eligible recipients (Form 8885) . . . . .	68d	-----

**\*Caution:** Only use the portion of Form 1040, line 61, or Form 1120, Schedule J, line 9, attributable to recapture of credits allowable against taxes treated as imposed under Chapter 1 (e.g., recapture of investment tax and low-income housing credits).

**Line 8.** The base period T-bill rate is defined in section 995(f)(4). The base period T-bill rate is compounded daily based on the number of days in the shareholder's tax year to determine the base period T-bill rate factor.

The base period T-bill rate factor for 2008 is .025039760 for a 365-day tax year and .025109217 for a 366-day tax year. Enter the appropriate factor on line 8 of Form 8404. See Rev. Rul. 2008-51, 2008-47 I.R.B. 1171, for a short tax year or a 52-53 week tax year.

## Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Section 995(f) requires taxpayers to pay over to the IRS interest on DISC-Related Deferred Tax Liability. This form is used to determine the amount of tax that you owe. Sections 6001 and 6011 require you to provide the requested information if the tax applies to you. Section 6109 requires you to provide your social security number or other identifying number. Routine uses of this information include disclosing it to the Department of Justice for civil and criminal litigation and to other federal agencies, as provided by law. We may disclose the information to cities, states, the District of Columbia, and U.S. Commonwealths or possessions to administer their tax laws. We may disclose the information to foreign governments pursuant to tax treaties. We may disclose the information to the Department of the Treasury and contractors for tax administration purposes. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you do not file this information required by law or provide incomplete or fraudulent information, you may be subject to interest, penalties, and/or criminal prosecution.

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

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

**Recordkeeping** . . . . . 4 hr., 4 min.

**Learning about the law or the form** . . . . . 2 hr., 17 min.

**Preparing, copying and sending the form to the IRS** . . . . . 2 hr., 27 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send the form to this office. Instead, see *Where to file* on page 1.

Form <div style="font-size: 2em; font-weight: bold;">8805</div> Department of the Treasury Internal Revenue Service	<b>Foreign Partner's Information Statement of Section 1446 Withholding Tax</b> ▶ See separate Instructions for Forms 8804, 8805, and 8813.	OMB No. 1545-1119 <div style="font-size: 2.5em; font-weight: bold;">2010</div> Copy A for Internal Revenue Service Attach to Form 8804.
For partnership's calendar year 2010, or tax year beginning _____, 2010, and ending _____, 20____		
<b>1a</b> Foreign partner's name <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	<b>b</b> U.S. identifying number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>	<b>5a</b> Name of partnership <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>
<b>c</b> Address (if a foreign address, see instructions) <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>		<b>b</b> U.S. EIN <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>
<b>2</b> Account number assigned by partnership (if any)		<b>c</b> Address (if a foreign address, see instructions)
<b>3</b> Type of partner (specify—see instructions) ▶		<b>6</b> Withholding agent's name. If partnership is also the withholding agent, enter "SAME" and do not complete line 7.
<b>4</b> Country code of partner (enter two-letter code; see instructions) <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>		<b>7</b> Withholding agent's U.S. employer identification number <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>
<b>8a</b> Check if the partnership identified on line 5a owns an interest in one or more partnerships . . . . .		
<b>b</b> Check if any of the partnership's effectively connected taxable income (ECTI) is exempt from U.S. tax for the partner identified on line 1a . . . . .		
<b>9</b> Partnership's ECTI allocable to partner for the tax year (see instructions) . . . . .		<b>9</b> <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>
<b>10</b> Total tax credit allowed to partner under section 1446 (see instructions). <b>Individual and corporate partners:</b> Claim this amount as a credit against your U.S. income tax on Form 1040NR, 1120-F, etc. . . . .		<b>10</b> <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>
<b>Schedule T—Beneficiary Information (see instructions)</b>		
<b>11a</b> Name of beneficiary		<b>c</b> Address (if a foreign address, see instructions)
<b>b</b> U.S. identifying number of beneficiary		
<b>12</b> Amount of ECTI on line 9 to be included in the beneficiary's gross income (see instructions) . . . . .		<b>12</b> <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>
<b>13</b> Amount of tax credit on line 10 that the beneficiary is entitled to claim on its return (see instructions) . . . . .		<b>13</b> <div style="background-color: black; width: 100px; height: 15px; margin-top: 5px;"></div>

## Entity Classification Election

OMB No. 1545-1516

<b>Type or Print</b>	<input type="checkbox"/> Name of eligible entity making election	<input type="checkbox"/> Employer id	<input type="checkbox"/> tification number
	Number, street, and room or suite no. If a P.O. box, see instructions.		
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. Follow the country's practice for entering the postal code.		
▶ Check if: <input type="checkbox"/> Address change			

**1 Type of election** (see instructions):

- a** ☐ Initial classification by a newly-formed entity. Skip lines 2a and 2b and go to line 3.  
**b** ☐ Change in current classification. Go to line 2a.

**2a** Has the eligible entity previously filed an entity election that had an effective date within the last 60 months?

- ☐ **Yes.** Go to line 2b.  
☐ **No.** Skip line 2b and go to line 3.

**2b** Was the eligible entity's prior election for initial classification by a newly formed entity effective on the date of formation?

- ☐ **Yes.** Go to line 3.  
☐ **No.** Stop here. You generally are not currently eligible to make the election (see instructions).

**3** Does the eligible entity have more than one owner?

- ☐ **Yes.** You can elect to be classified as a partnership or an association taxable as a corporation. Skip line 4 and go to line 5.  
☐ **No.** You can elect to be classified as an association taxable as a corporation or disregarded as a separate entity. Go to line 4.

**4** If the eligible entity has only one owner, provide the following information:

- a** Name of owner ▶ ☐  
**b** Identifying number of owner ▶ ☐


**5** If the eligible entity is owned by one or more affiliated corporations that file a consolidated return, provide the name and employer identification number of the parent corporation:

- a** Name of parent corporation ▶ ☐  
**b** Employer identification number ▶ ☐

6 **Type of entity** (see instructions):

- a** ☐ A domestic eligible entity electing to be classified as an association taxable as a corporation.
- b** ☐ A domestic eligible entity electing to be classified as a partnership.
- c** ☐ A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- d** ☐ A foreign eligible entity electing to be classified as an association taxable as a corporation.
- e** ☐ A foreign eligible entity electing to be classified as a partnership.
- f** ☐ A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

7 If the eligible entity is created or organized in a foreign jurisdiction, provide the foreign country of organization ►

8 Election is to be effective beginning (month, day, year) (see instructions) . . . . . ► 

**9** Name and title of contact person whom the IRS may call for more information **10** Contact person's telephone number

**Consent Statement and Signature(s) (see instructions)**

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

[illegible]

Form **8858**

(Rev. December 2007)

Department of the Treasury  
Internal Revenue Service**Information Return of U.S. Persons With  
Respect To Foreign Disregarded Entities**

▶ See separate instructions.

Information furnished for the foreign disregarded entity's annual accounting period (see instructions) beginning . . . , 20 , and ending . . . , 20

OMB No. 1545-1910

Attachment  
Sequence No. **140**

Name of person filing this return

Filer's identifying number

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code

Filer's tax year beginning . . . , 20 , and ending . . . , 20

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign disregarded entity		<b>b</b> U.S. identifying number, if any	
<b>c</b> Country(ies) under whose laws organized and entity type under local tax law		<b>d</b> Date(s) of organization	<b>e</b> Effective date as foreign disregarded entity
<b>f</b> If benefits under a U.S. tax treaty were claimed with respect to income of the foreign disregarded entity, enter the treaty and article number	<b>g</b> Country in which principal business activity is conducted	<b>h</b> Principal business activity	<b>i</b> Functional currency

**2** Provide the following information for the foreign disregarded entity's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States	<b>b</b> Name and address (including corporate department, if applicable) of person(s) with custody of the books and records of the foreign disregarded entity, and the location of such books and records, if different

**3** For the **tax owner** of the foreign disregarded entity (if different from the filer) provide the following:

<b>a</b> Name and address	<b>b</b> Annual accounting period covered by the return (see instructions)	<b>c</b> U.S. identifying number, if any
	<b>d</b> Country under whose laws organized	<b>e</b> Functional currency

**4** For the **direct owner** of the foreign disregarded entity (if different from the tax owner) provide the following:

<b>a</b> Name and address	<b>b</b> Country under whose laws organized	<b>c</b> U.S. identifying number, if any
		<b>d</b> Functional currency

**5** Attach an organizational chart that identifies the name, placement, percentage of ownership, tax classification, and country of organization of all entities in the chain of ownership between the tax owner and the foreign disregarded entity, and the chain of ownership between the foreign disregarded entity and each entity in which the foreign disregarded entity has a 10% or more direct or indirect interest. See instructions.

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules or the average exchange rate determined under section 989(b)). If the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for foreign disregarded entities that use DASTM.

If you are using the average exchange rate (determined under section 989(b)), check the following box . . . .

	Functional Currency	U.S. Dollars
<b>1</b> Gross receipts or sales (net of returns and allowances) . . . . .	<b>1</b>	
<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
<b>3</b> Gross profit (subtract line 2 from line 1) . . . . .	<b>3</b>	
<b>4</b> Other income . . . . .	<b>4</b>	
<b>5</b> Total income (add lines 3 and 4) . . . . .	<b>5</b>	
<b>6</b> Total deductions . . . . .	<b>6</b>	
<b>7</b> Other adjustments . . . . .	<b>7</b>	
<b>8</b> Net income (loss) per books . . . . .	<b>8</b>	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 21457L

Form **8858** (Rev. 12-2007)

**Schedule C-1 Section 987 Gain or Loss Information**

	(a) Amount stated in functional currency of foreign disregarded entity	(b) Amount stated in functional currency of recipient
<b>1</b> Remittances from the foreign disregarded entity . . . . .		
<b>2</b> Section 987 gain (loss) of recipient . . . . .		
<b>3</b> Were all remittances from the foreign disregarded entity treated as made to the direct owner? . . . . .	Yes	No
<b>4</b> Did the tax owner change its method of accounting for section 987 gain or loss with respect to remittances from the foreign disregarded entity during the tax year? . . . . .	Yes	No

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars computed in functional currency and translated into U.S. dollars in accordance with U.S. GAAP. See instructions for an exception for foreign disregarded entities that use DASTM.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>1</b> Cash and other current assets . . . . .			
<b>2</b> Other assets . . . . .			
<b>3</b> Total assets . . . . .			
<b>Liabilities and Owner's Equity</b>			
<b>4</b> Liabilities . . . . .			
<b>5</b> Owner's equity . . . . .			
<b>6</b> Total liabilities and owner's equity . . . . .			

**Schedule G Other Information**

	Yes	No
<b>1</b> During the tax year, did the foreign disregarded entity own an interest in any trust? . . . . .		
<b>2</b> During the tax year, did the foreign disregarded entity own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . .		
<b>3</b> Answer the following question only if the foreign disregarded entity made its election to be treated as disregarded from its owner during the tax year: Did the tax owner claim a loss with respect to stock or debt of the foreign disregarded entity as a result of the election? . . . . .		
<b>4</b> Answer the following question only if the foreign disregarded entity is owned directly or indirectly by a domestic corporation and the foreign disregarded entity incurred a net operating loss for the tax year: Is the foreign disregarded entity a separate unit as defined in Regulations sections 1.1503-2(c)(3) and (4) or 1.1503(d)-1(b)(4)? (If "Yes," see the instructions) . . . . .		
<b>5</b> Answer the following question only if the tax owner of the foreign disregarded entity is a controlled foreign corporation (CFC): Were there any intracompany transactions between the foreign disregarded entity and the CFC or any other branch of the CFC during the tax year, in which the foreign disregarded entity acted as a manufacturing, selling, or purchasing branch? . . . . .		

**Schedule H Current Earnings and Profits or Taxable Income** (see instructions)

**Important:** Enter the amounts on lines 1 through 6 in functional currency.

<b>1</b> Current year net income or (loss) per foreign books of account . . . . .	<b>1</b>	
<b>2</b> Total net additions . . . . .	<b>2</b>	
<b>3</b> Total net subtractions . . . . .	<b>3</b>	
<b>4</b> Current earnings and profits (or taxable income—see instructions) (line 1 plus line 2 minus line 3) . . . . .	<b>4</b>	
<b>5</b> DASTM gain or loss (if applicable) . . . . .	<b>5</b>	
<b>6</b> Combine lines 4 and 5 . . . . .	<b>6</b>	
<b>7</b> Current earnings and profits (or taxable income) in U.S. dollars (line 6 translated at the average exchange rate determined under section 989(b) and the related regulations (see instructions)) . . . . .	<b>7</b>	
Enter exchange rate used for line 7 ►		

Form **8858** (Rev. 12-2007)
☐ Consolidation Code

☐ Schedule 987 Code

☐ Inactive Code

☐ Schedule M Code

**SCHEDULE M**  
**(Form 8858)**

(December 2004)

Department of the Treasury  
Internal Revenue Service**Transactions Between Foreign Disregarded Entity of a  
Foreign Tax Owner and the Filer or Other Related Entities**

OMB No. 1545-1910

▶ **Attach to Form 8858.**▶ **See separate instructions.**

Name of person filing Form 8858

Identifying number



Name of foreign disregarded entity

Name of tax owner

**Important:** Complete a **separate** Schedule M for each foreign disregarded entity for which the tax owner is a controlled foreign corporation or controlled foreign partnership. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign disregarded entity and the persons listed in the applicable columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the appropriate exchange rate for the foreign disregarded entity's tax year (see instructions).

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶

**Column Headings.** This schedule contains two sets of column headings. Check the box that identifies the status of the tax owner and complete lines 1 through 19 with respect to the applicable set of column headings:

 <b>Controlled Foreign Partnership</b>					
(a) Transactions of foreign disregarded entity	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlling or controlled by the filer	(d) Any foreign corporation or partnership controlling or controlled by the filer (other than the tax owner)	(e) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the filer)	
 <b>Controlled Foreign Corporation</b>					
(a) Transactions of foreign disregarded entity	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by the filer	(d) Any foreign corporation or partnership controlled by the filer (other than tax owner)	(e) 10% or more U.S. shareholder of any corporation controlling the tax owner	(f) 10% or more U.S. shareholder, or other owner, of any entity controlling the tax owner
1 Sales of inventory . . . . .					
2 Sales of property rights . . . . .					
3 Compensation received for certain services . . . . .					
4 Commissions received . . . . .					
5 Rents, royalties, and license fees received . . . . .					
6 Dividends/Distributions received . . . . .					
7 Interest received . . . . .					
8 Other . . . . .					
9 Add lines 1 through 8 . . . . .					
10 Purchases of inventory . . . . .					
11 Purchases of tangible property other than inventory . . . . .					
12 Purchases of property rights . . . . .					
13 Compensation paid for certain services . . . . .					
14 Commissions paid . . . . .					
15 Rents, royalties, and license fees paid . . . . .					
16 Interest paid . . . . .					
17 Add lines 10 through 16 . . . . .					
18 Amounts borrowed (see instructions) . . . . .					
19 Amounts loaned (see instructions) . . . . .					

For Paperwork Reduction Act Notice, see the Instructions for Form 8858.

Cat. No. 37387C

Schedule M (Form 8858) (12-2004)

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Corporation Statistics Branch Programs

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### **Form 1120, U.S. Corporation Income Tax Return**

Page 4, Schedule K, new line 14 will be edited. This line refers to the corporation's requirement to file Schedule UTP.

### **Form 1120, Schedule D, Capital Gains and Losses**

Part IV, Alternative Tax for Corporations with Qualified Timber Gains, was deleted from the form. We also will not pick up part IV on 2009 revision returns.

### **Form 1120, Schedule M-3**

New Lines 35 and 36 on Page 3, Part III will be edited. Line 35 requires the filer to enter research and development costs. Line 36 requires the filer to enter the amounts of Section 118 exclusion. Former lines 35 and 36 are now lines 37 and 38.

### **Form 1120, Schedule UTP, Uncertain Tax Position Statement**

This new schedule UTP (Form 1120) for tax year 2010 will be filed by filers with total assets in excess of \$10 million to gather information regarding these entities in uncertain tax positions. We will pick up information from Part I for a specified number of tax positions. This form can be filed with Forms 1120, 1120-F, 1120-L, and 1120-PC.

### **Form 1120-F, U.S. Income Tax Return of a Foreign Corporation**

Page 1, Computation of Tax Due or Overpayment, line 8 was split into lines 8a and 8b. The line was split to show the total overpayment that is attributable to tax deducted and withheld under Chapter 3 on Line 8b. Line 8b will be edited.

Page 2, Additional Information, new line AA will be edited. This line refers to the corporation's requirement to file Schedule UTP.

Page 6, Schedule L, we will pick up the checkbox that shows whether the balance sheet was completed on U.S. basis or Worldwide basis.

### **Form 1120-F, Schedule M-3**

We will pick up all lines and all columns for the 2010 program.

### **Form 1120-L, U.S. Life Insurance Company Income Tax Return**

Schedule M, new line 15 will be edited. This line refers to the corporation's requirement to file Schedule UTP.

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Corporation Statistics Branch Programs

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### **Form 1120-L, Schedule M-3**

New Lines 38 and 39 on Page 3, Part III will be edited. Line 38 requires the filer to enter research and development costs. Line 39 requires the filer to enter the amounts of Section 118 exclusion. Former lines 38 and 39 are now lines 40 and 41.

### **Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return**

Page 6, Schedule H, Lines 1–3b were added to capture information related to the Public Health Service Act. We do not plan to edit these lines. Subsequent lines were renumbered.

Page 7, Schedule I, new line 13 will be edited. This line refers to the corporation's requirement to file Schedule UTP.

### **Form 1120-PC, Schedule M-3**

New Lines 38 and 39 on Page 3, Part III will be edited. Line 38 requires the filer to enter research and development costs. Line 39 requires the filer to enter the amounts of Section 118 exclusion. Former lines 38 and 39 are now lines 40 and 41.

### **Form 1120S, U.S. Income Tax Return for an S Corporation**

Page 2, Schedule B, new line 9 will be edited. The S corporation uses this line to report that a qualified subchapter S subsidiary election was terminated or revoked.

### **Form 1120S, Schedule M-3**

New Lines 29 and 30 on Page 3, Part III will be edited. Line 29 requires the filer to enter research and development costs. Line 30 requires the filer to enter the amounts of Section 118 exclusion. Former lines 29 and 30 are now lines 31 and 32.

### **Form 1118**

As with Tax Year 2009, a micro-data file from the Special Studies Branch will be sent with each of the Advance and Final corporate data files consisting of totals for each of the following as well as the total passive and general category income amounts: Schedule A (all columns) and Schedule B, lines 1–12. In addition, Schedule B, Part III, Summary, data and Schedule F column totals will also be included.

### **Form 3468, Investment Credit**

New line 8, Qualifying therapeutic discovery project credit, will be edited. Subsequent lines were renumbered.

We will also edit line 12s, Qualified investment credit facility property, for the 2010 program.

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Corporation Statistics Branch Programs

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### **Form 3800, General Business Credit**

Page 1, Line 1b, welfare to work credit has expired. Line 1b is now reserved for future use.

Page 1, line 1t, credit for Midwestern disaster area employers, has expired. Line 1t is now the new Employer housing credit.

Page 1, line 1aa is no longer needed for the credit for contribution to selected community development corporations because this credit has expired. New Line 1aa is new hire retention credit (Form 5884-B), which will be edited.

Page 1, credits on lines 1c, 1g, 1l, 1p, 1t, 1u, 1w expired in 2009 and apply in 2010 only to members of certain fiscal year 2009–2010 pass-through entities. The individual credit forms are obsolete, and in most cases members of these pass-through entities will file Form 3800 to obtain these credits.

Page 3, new line 29h for credit for small employer health insurance premiums, from Form 8941, will be edited.

### **Form 4626, Alternative Minimum Tax—Corporations**

Lines 15–24 on Page 2, Part II were deleted since the qualified timber gain is no longer applicable.

### **Form 6478, Alcohol and Cellulosic Biofuel Fuels Credit**

New line 6, for qualified cellulosic biofuel production for fuel sold or used after 2010, will be edited. Subsequent lines were renumbered.

### **Form 6765, Credit for Increasing Research Activities**

This credit expired in 2009 and applies in 2010 only to members of certain fiscal year 2009–2010 pass-through entities, and the form is now obsolete.

### **Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation**

New line 17, income (loss) from each property, will be generated

### **Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit**

Line 13 was expanded to lines 13a through 13e. We will edit new lines 13a through 13d. 13e is the equivalent of the former line 13.

Line 14 was expanded to lines 14a through 14g. We will edit new lines 14a through 14f. 14g is the equivalent of the former line 14.

These changes to Lines 13 and 14 are to identify on a separate line electricity produced at qualified facilities using each specific qualified energy resource.

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Corporation Statistics Branch Programs

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### **Form 8845, Indian Employment Credit**

This credit expired in 2009 and applies in 2010 only to members of certain fiscal year 2009–2010 pass-through entities, and the form is now obsolete.

### **Form 8847, Credit for Contributions to Selected Community Development Corporations**

This credit has expired, and the form is now obsolete.

### **Form 8864, Biodiesel and Renewable Diesel Fuels Credit**

Although this credit expired in 2009 and applies in 2010 only to members of certain fiscal year 2009–2010 pass-through entities, Form 8864 is still required to be attached to the tax return.

### **Form 8903, Domestic Production Activities Deduction**

A column ‘a’ for lines 1 through 10 was added, for amounts related to oil-related production activities. We will pick up line 10a.

New lines 14a, 14b, and 15 were added. Subsequent lines were renumbered. We plan to pick up line 14a.

### **Form 8910, Alternative Motor Vehicle Credit**

We will pick up detail in lines 1 through 10 for up to three vehicles for Tax Year 2010.

### **Form 8911, Alternative Fuel Vehicle Refueling Property Credit**

We will edit lines 1, 2, 3, and 7, columns (a) and (b) for Tax Year 2010.

### **Form 8941, Credit for Small Employer Health Insurance Premiums**

We will pick up lines 1 through 19 and line 21 from this new form for Tax Year 2010.



MERGE EIN

FDIC CODE

PRIOR YEAR EIN

**1120****U.S. Corporation Income Tax Return**

OMB No. 1545-0123

**2010**Form  
Department of the Treasury  
Internal Revenue Service

For calendar year 2010 or tax year beginning , 2010, ending , 20

▶ See separate instructions.

**A Check if:**

- 1a** Consolidated return (attach Form 851) ☐
- b** Life/nonlife consolidated return ☐
- 2** Personal holding co. (attach Sch. PH) ☐
- 3** Personal service corp. (see instructions) ☐
- 4** Schedule M-3 attached ☐

**Use IRS label. Otherwise, print or type.**

Name

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

**B Employer identification number****C Date incorporated****D Total assets (see instructions)**

\$

**E Check if:** (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

<b>Income</b>	<b>1a</b>	Gross receipts or sales		<b>b</b>	Less returns and allowances		<b>c Bal ▶</b>	<b>1c</b>	
	<b>2</b>	Cost of goods sold (Schedule A, line 8)						<b>2</b>	
	<b>3</b>	Gross profit. Subtract line 2 from line 1c						<b>3</b>	
	<b>4</b>	Dividends (Schedule C, line 19)						<b>4</b>	
	<b>5</b>	Interest						<b>5</b>	
	<b>6</b>	Gross rents						<b>6</b>	
	<b>7</b>	Gross royalties						<b>7</b>	
	<b>8</b>	Capital gain net income (attach Schedule D (Form 1120))						<b>8</b>	
	<b>9</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)						<b>9</b>	
	<b>10</b>	Other income (see instructions—attach schedule)						<b>10</b>	
	<b>11</b>	<b>Total income.</b> Add lines 3 through 10						<b>11</b>	
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b>	Compensation of officers (Schedule E, line 4)						<b>12</b>	
	<b>13</b>	Salaries and wages (less employment credits)						<b>13</b>	
	<b>14</b>	Repairs and maintenance						<b>14</b>	
	<b>15</b>	Bad debts						<b>15</b>	
	<b>16</b>	Rents						<b>16</b>	
	<b>17</b>	Taxes and licenses						<b>17</b>	
	<b>18</b>	Interest						<b>18</b>	
	<b>19</b>	Charitable contributions						<b>19</b>	
	<b>20</b>	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)						<b>20</b>	
	<b>21</b>	Depletion . . . INCLUDED IN LINE 26: . . . . . <b>TOTAL AMORTIZATION</b>						<b>21</b>	
	<b>22</b>	Advertising . . . . . <b>INTANGIBLE DRILLING COST: . . . . . PRODUCTIVE WELLS</b>						<b>22</b>	
	<b>23</b>	Pension, profit-sharing, etc., plans . . . . . <b>NON-PRODUCTIVE WELLS, UNIDENTIFIED OR AMORTIZED</b>						<b>23</b>	
	<b>24</b>	Employee benefit programs . . . . . <b>ESOP DIVIDENDS</b>						<b>24</b>	
	<b>25</b>	Domestic production activities deduction (attach Form 8903)						<b>25</b>	
	<b>26</b>	Other deductions (attach schedule)						<b>26</b>	
	<b>27</b>	<b>Total deductions.</b> Add lines 12 through 26						<b>27</b>	
	<b>28</b>	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.						<b>28</b>	
<b>Tax, Refundable Credits, and Payments</b>	<b>29</b>	<b>Less: a</b> Net operating loss deduction (see instructions)		<b>29a</b>				<b>29c</b>	
		<b>b</b> Special deductions (Schedule C, line 20)		<b>29b</b>					
	<b>30</b>	<b>Taxable income.</b> Subtract line 29c from line 28 (see instructions)						<b>30</b>	
	<b>31</b>	<b>Total tax</b> (Schedule J, line 10)						<b>31</b>	
	<b>32a</b>	2009 overpayment credited to 2010		<b>32a</b>					
	<b>b</b>	2010 estimated tax payments		<b>32b</b>					
	<b>c</b>	2010 refund applied for on Form 4466		<b>32c</b>	(		) <b>d Bal ▶</b>	<b>32d</b>	
	<b>e</b>	Tax deposited with Form 7004					<b>32e</b>		
	<b>f</b>	Credits: (1) Form 2439 (2) Form 4136					<b>32f</b>		
	<b>g</b>	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c					<b>32g</b>		
<b>33</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>						<b>33</b>		
<b>34</b>	<b>Amount owed.</b> If line 32h is smaller than the total of lines 31 and 33, enter amount owed						<b>34</b>		
<b>35</b>	<b>Overpayment.</b> If line 32h is larger than the total of lines 31 and 33, enter amount overpaid						<b>35</b>		
<b>36</b>	Enter amount from line 35 you want: <b>Credited to 2011 estimated tax ▶</b>						<b>36</b>		
								<b>Refunded ▶</b>	

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

**Sign Here**

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11450Q

Form **1120** (2010)

SEPARATE ALLOCATION FIELDS FOR: COMPENSATION OF OFFICERS AD DEBTS AXES INTEREST PAID ENTES ESOP DIV.  
INTANGIBLE DRILLING COSTS: PRODUCTIVE WELLS NON-PRODUCTIVE WEL UNIDENTIFIED OR ORTIZED ET DEPRECIATION  
CONTRIBUTIONS DEPLETION PENSIONS, ETC. EMPLOYEE BENEFITS OTAL AMORTIZATION DVERTISING

**Schedule A Cost of Goods Sold** (see instructions)

1	Inventory at beginning of year	ADJUSTMENT TO BEGINNING INVENTORIES	1		
2	Purchases	ADJUSTMENT TO PURCHASES	2		
3	Cost of labor		3		
4	Additional section 263A costs (attach schedule)		4		
5	Other costs (attach schedule)		5		
6	<b>Total.</b> Add lines 1 through 5		6		
7	Inventory at end of year		7		
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2		8		

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost  
(ii) ☐ Lower of cost or market  
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d ☐ ☐ ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	80	
8	Dividends from wholly owned foreign subsidiaries	100	
9	<b>Total.</b> Add lines 1 through 8. See instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from affiliated group members	100	
12	Dividends from certain FSCs	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4		
20	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b		

**Schedule E Compensation of Officers** (see instructions for page 1, line 12)

**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Form **1120** (2010)

**Schedule J Tax Computation** (see instructions)

<b>1</b>	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . . .			
<b>2</b>	Income tax. Check if a qualified personal service corporation (see instructions) <b>INCOME TAX ADJUSTMENT</b> ▶		<b>2</b>	
<b>3</b>	Alternative minimum tax (attach Form 4626) . . . . .		<b>3</b>	
<b>4</b>	Add lines 2 and 3 . . . . .		<b>4</b>	
<b>5a</b>	Foreign tax credit (attach Form 1118) . . . . . <b>FOREIGN TAX CREDIT, ADJ.</b>	<b>5a</b>		
<b>b</b>	Credit from Form 8834, line 29 . . . . .	<b>5b</b>		
<b>c</b>	General business credit (attach Form 3800) . . . . .	<b>5c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8827) . . . . .	<b>5d</b>		
<b>e</b>	Bond credits from Form 8912 . . . . .	<b>5e</b>		
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e . . . . .		<b>6</b>	
<b>7</b>	Subtract line 6 from line 4 . . . . .		<b>7</b>	
<b>8</b>	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .		<b>8</b>	
<b>9</b>	Other taxes. Check if from: Form 4255      Form 8611      Form 8697 Form 8866      Form 8902      Other (attach schedule) . . . . .		<b>9</b>	
<b>10</b>	<b>Total tax.</b> Add lines 7 through 9. Enter here and on page 1, line 31 <b>ADJUSTMENT TO TOTAL</b> . . . . .		<b>10</b>	

**Schedule K Other Information** (see instructions)

<b>1</b>	Check accounting method: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) ▶	<b>Yes</b>	<b>No</b>
<b>2</b>	See the instructions and enter the:		
<b>a</b>	Business activity code no. ▶		
<b>b</b>	Business activity ▶ <b>SOI INDUSTRY CODE</b>		
<b>c</b>	Product or service ▶		
<b>3</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . . If "Yes," enter name and EIN of the parent corporation ▶ <b>EIN</b> <b>NAME</b>		
<b>4</b>	At the end of the tax year:		
<b>a</b>	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) . . . . .		
<b>b</b>	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) . . . . .		
<b>5</b>	At the end of the tax year, did the corporation:		
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

**Schedule K** *Continued*

	Yes	No
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

<b>6</b> During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)		
If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributions.		
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
<b>7</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of <b>(a)</b> the total voting power of all classes of the corporation's stock entitled to vote or <b>(b)</b> the total value of all classes of the corporation's stock?		
For rules of attribution, see section 318. If "Yes," enter:		
<b>(i)</b> Percentage owned ▶		
and <b>(ii)</b> Owner's country ▶		
<b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶		
<b>8</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount		<input type="checkbox"/>
If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>9</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
<b>10</b> Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶		
<b>11</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here		<input type="checkbox"/>
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
<b>12</b> Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$		
<b>13</b> Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?		
If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$		
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?		
If "Yes," complete and attach Schedule UTP.		

Form **1120** (2010)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories FOR SOI INDUSTRY CODE 523110-523900				
4	BEGINNING FINANCIAL INVENTORIES ENDING FINANCIAL INVENTORIES				
5	U.S. government obligations . . . . .				
6	Tax-exempt securities (see instructions) . . . . .				
7	Other current assets (attach schedule) . . . . .				
8	Loans to shareholders . . . . .				
9	Mortgage and real estate loans . . . . .				
10a	Other investments (attach schedule) . . . . .				
b	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach schedule) ASSET ADJUSTMENT END OF YEAR				
15	Total assets . . . . .				
Liabilities and Shareholders' Equity					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach schedule) . . . . .				
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach schedule) . . . . .				
22	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
23	Additional paid-in capital . . . . .				
24	Retained earnings—Appropriated (attach schedule) . . . . .				
25	Retained earnings—Unappropriated . . . . .				
26	Adjustments to shareholders' equity (attach schedule) . . . . .				
27	Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR	( )		( )	
28	Total liabilities and shareholders' equity . . . . .				

## Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books . . . . .		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books . . . . .			Tax-exempt interest \$	
3	Excess of capital losses over capital gains . . . . .				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation . . . . . \$		a	Depreciation . . . . . \$	
b	Charitable contributions . . . . . \$		b	Charitable contributions \$	
c	Travel and entertainment . . . . . \$			STOCK OPTIONS	
				RESTRICTED STOCK	
6	Add lines 1 through 5 . . . . .		9	Add lines 7 and 8 . . . . .	
			10	Income (page 1, line 28)—line 6 less line 9	

## Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year . . . . .		5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .			b Stock . . . . .	
3	Other increases (itemize):			c Property . . . . .	
			6	Other decreases (itemize):	
4	Add lines 1, 2, and 3 . . . . .		7	Add lines 5 and 6 . . . . .	
			8	Balance at end of year (line 4 less line 7)	

**SCHEDULE D  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC,  
1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.

▶ See separate instructions.

OMB No. 1545-0123

**2010**

Name

Employer identification number

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					

2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .	2	
3 Short-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .	3	
4 Unused capital loss carryover (attach computation) . . . . .	4	(  )
5 Net short-term capital gain or (loss). Combine lines 1 through 4 . . . . .	5	

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

6					

7 Enter gain from Form 4797, line 7 or 9 . . . . .	7	
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .	8	
9 Long-term gain or (loss) from like-kind exchanges from Form 8824 . . . . .	9	
10 Capital gain distributions (see instructions) . . . . .	10	
11 Net long-term capital gain or (loss). Combine lines 6 through 10 . . . . .	11	

**Part III Summary of Parts I and II**

12 Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . . .	12	
13 Net capital gain. Enter excess of net long-term capital gain (line 11) over net short-term capital loss (line 5) . . . . .	13	
14 Add lines 12 and 13. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns . . . . .	14	

**Note.** If losses exceed gains, see **Capital losses** in the instructions.

**SCHEDULE G  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Information on Certain Persons Owning the  
Corporation's Voting Stock**

▶ Attach to Form 1120.  
▶ See instructions on page 2.

OMB No. 1545-0123

**2010**

Name

Employer identification number (EIN)

**Part I** **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

**SCHEDULE M-3  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Net Income (Loss) Reconciliation for Corporations  
With Total Assets of \$10 Million or More**

▶ Attach to Form 1120 or 1120-C.  
▶ See separate instructions.

OMB No. 1545-0123

**2010**

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120 only)  
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

**1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?  
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.  
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

**b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?  
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.  
☐ **No.** Go to line 1c.

**c** Did the corporation prepare a non-tax-basis income statement for that period?  
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.  
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

**2a** Enter the income statement period: Beginning MM/ /YYYY Ending MM/ D/YYYY

**b** Has the corporation's income statement been restated for the income statement period on line 2a?  
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**

**c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?  
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**

**3a** Is any of the corporation's voting common stock publicly traded?  
☐ **Yes.**  
☐ **No.** If "No," go to line 4a.

**b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . .

**c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . .

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . . . .	<b>4a</b>	
<b>b</b> Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) <input type="checkbox"/>		
<b>5a</b> Net income from nonincludible foreign entities (attach schedule) . . . . .	<b>5a</b>	( )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .	<b>5b</b>	
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule) . . . . .	<b>6a</b>	( )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .	<b>6b</b>	
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach schedule) . . . . .	<b>7a</b>	
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach schedule) . . . . .	<b>7b</b>	
<b>c</b> Net income (loss) of other includible entities (attach schedule) . . . . .	<b>7c</b>	
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .	<b>8</b>	
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .	<b>9</b>	
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach schedule) . . . . .	<b>10a</b>	
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach schedule) . . . . .	<b>10b</b>	
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .	<b>10c</b>	
<b>11 Net income (loss) per income statement of includible corporations.</b> Combine lines 4 through 10 . . . . . <b>Note.</b> Part I, line 11, must equal the amount on Part II, line 30, column (a), and Schedule M-2, line 2.	<b>11</b>	

**12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4 . . . . . ▶		
b Removed on Part I, line 5 . . . . . ▶		
c Removed on Part I, line 6 . . . . . ▶		
d Included on Part I, line 7 . . . . . ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Cat. No. 37961C

Schedule M-3 (Form 1120) 2010

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

**Part II** **Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Section 78 gross-up				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions (attach details)				
13 Interest income (attach Form 8916-A)				
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (attach Form 8916-A)	( )			( )
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach details)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach schedule)				
26 Total income (loss) items. Combine lines 1 through 25				
27 Total expense/deduction items (from Part III, line 38)				
28 Other items with no differences				
29a Mixed groups, see instructions. All others, combine lines 26 through 28				
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c				

**Note.** Line 30, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

M-3 BOOK ADJUSTMENT

M-3 TEMPORARY ADJUSTMENT

M-3 PERMANENT ADJUSTMENT

M-3 RETURN ADJUSTMENT

rm 1120) 2010

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Interest expense (attach Form 8916-A) . . . . .				
9 Stock option expense . . . . .				
10 Other equity-based compensation . . . . .				
11 Meals and entertainment . . . . .				
12 Fines and penalties . . . . .				
13 Judgments, damages, awards, and similar costs . . . . .				
14 Parachute payments . . . . .				
15 Compensation with section 162(m) limitation . . . . .				
16 Pension and profit-sharing . . . . .				
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .				
20 Charitable contribution of intangible property . . . . .				
21 Charitable contribution limitation/carryforward . . . . .				
22 Domestic production activities deduction . . . . .				
23 Current year acquisition or reorganization investment banking fees . . . . .				
24 Current year acquisition or reorganization legal and accounting fees . . . . .				
25 Current year acquisition/reorganization other costs . . . . .				
26 Amortization/impairment of goodwill . . . . .				
27 Amortization of acquisition, reorganization, and start-up costs . . . . .				
28 Other amortization or impairment write-offs . . . . .				
29 Section 198 environmental remediation costs . . . . .				
30 Depletion . . . . .				
31 Depreciation . . . . .				
32 Bad debt expense . . . . .				
33 Corporate owned life insurance premiums . . . . .				
34 Purchase versus lease (for purchasers and/or lessees) . . . . .				
35 Research and development costs (attach schedule) . . . . .				
36 Section 118 exclusion (attach schedule) . . . . .				
37 Other expense/deduction items with differences (attach schedule) . . . . .				
38 <b>Total expense/deduction items.</b> Combine lines 1 through 37. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .				

**SCHEDULE N  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service  
Name

**Foreign Operations of U.S. Corporations**

► Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC,  
1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

**2010**

Employer identification number (EIN)

**Foreign Operations Information**

	Yes	No
<b>1a</b> During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? . . . . . If "Yes," you are generally required to attach <b>Form 8858</b> , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
<b>b</b> Enter the number of Forms 8858 attached to the tax return . . . . . ► <span style="border: 1px solid black; padding: 0 5px;">  </span>		
<b>2</b> Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return . . . . . ► <span style="border: 1px solid black; padding: 0 5px;">  </span>		
<b>3</b> Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? . . . . . If "Yes," see instructions for required attachment.		
<b>4a</b> Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) . . . . . If "Yes," attach <b>Form 5471</b> , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
<b>b</b> Enter the number of Forms 5471 attached to the tax return . . . . . ► <span style="border: 1px solid black; padding: 0 5px;">  </span>		
<b>5</b> During the tax year, did the corporation receive a distribution from, or was it the grantor or transferor to, a foreign trust? . . . . . <span style="border: 1px solid black; padding: 0 5px;">  </span> If "Yes," the corporation may have to file <b>Form 3520</b> , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
<b>6a</b> At any time during the 2010 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? . . . . . <span style="border: 1px solid black; padding: 0 5px;">  </span> See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Report of Foreign Bank and Financial Accounts.		
<b>b</b> If "Yes," enter the name of the foreign country . . . . . ► <span style="border: 1px solid black; padding: 0 5px;">  </span> <span style="border: 1px solid black; padding: 0 5px;">  </span> <span style="border: 1px solid black; padding: 0 5px;">  </span>		
<b>7a</b> Is the corporation claiming the extraterritorial income exclusion? . . . . . If "Yes," attach a separate <b>Form 8873</b> , Extraterritorial Income Exclusion, for <b>each</b> transaction or group of transactions.		
<b>b</b> Enter the number of Forms 8873 attached to the tax return . . . . . ► <span style="border: 1px solid black; padding: 0 5px;">  </span>		
<b>c</b> Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of <b>all</b> Forms 8873 attached to the tax return . . . . . ► \$		

**SCHEDULE O  
(Form 1120)**Department of the Treasury  
Internal Revenue Service**Consent Plan and Apportionment Schedule  
for a Controlled Group**▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, or 1120-RIC.  
▶ See separate instructions.

OMB No. 1545-0123

**2010**

Name

Employer identification number

**Part I Apportionment Plan Information**

- 1 Type of controlled group:
- a ☐ Parent-subsidary group
  - b ☐ Brother-sister group
  - c ☐ Combined group
  - d ☐ Life insurance companies only
- 2 This corporation has been a member of this group:
- a ☐ For the entire year.
  - b ☐ From \_\_\_\_\_, 20\_\_\_\_\_, until \_\_\_\_\_, 20\_\_\_\_\_.
- 3 This corporation consents and represents to:
- a ☐ Adopt an apportionment plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - b ☐ Amend the current apportionment plan. All the other members of this group are currently amending a previously adopted plan, which was in effect for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
  - c ☐ Terminate the current apportionment plan and not adopt a new plan. All the other members of this group are not adopting an apportionment plan.
  - d ☐ Terminate the current apportionment plan and adopt a new plan. All the other members of this group are adopting an apportionment plan effective for the current tax year which ends on \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
- 4 If you checked box 3c or 3d above, check the applicable box below to indicate if the termination of the current apportionment plan was:
- a ☐ Elected by the component members of the group.
  - b ☐ Required for the component members of the group.
- 5 If you did not check a box on line 3 above, check the applicable box below concerning the status of the group's apportionment plan (see instructions).
- a ☐ No apportionment plan is in effect and none is being adopted.
  - b ☐ An apportionment plan is already in effect. It was adopted for the tax year ending \_\_\_\_\_, 20\_\_\_\_\_, and for all succeeding tax years.
- 6 If all the members of this group are adopting a plan or amending the current plan for a tax year after the due date (including extensions) of the tax return for this corporation, is there at least one year remaining on the statute of limitations from the date this corporation filed its amended return for such tax year for assessing any resulting deficiency?  
See instructions.
- a ☐ Yes.
    - (i) ☐ The statute of limitations for this year will expire on \_\_\_\_\_, 20\_\_\_\_\_.
    - (ii) ☐ On \_\_\_\_\_, 20\_\_\_\_\_, this corporation entered into an agreement with the Internal Revenue Service to extend the statute of limitations for purposes of assessment until \_\_\_\_\_, 20\_\_\_\_\_.
  - b ☐ No. The members may not adopt or amend an apportionment plan.
- 7 Required information and elections for component members. Check the applicable box(es) (see instructions).
- a ☐ The corporation will determine its tax liability by applying the maximum tax rate imposed by section 11 to the entire amount of its taxable income.
  - b ☐ The corporation and the other members of the group elect the FIFO method (rather than defaulting to the proportionate method) for allocating the additional taxes for the group imposed by section 11(b)(1).
  - c ☐ The corporation has a short tax year that does not include December 31.

For Privacy Act and Paperwork Reduction Act Notice,  
see Instructions for Form 1120.

Cat. No. 48100N

Schedule O (Form 1120) (2010)



Part II

Taxable Income Apportionment (See instructions)

Caution: Each total in Part II, column (g) for each component member must agree with Form 1120, page 1, line 30 or the comparable line of such member's tax return.

(a) Group member's name and employer identification number		(b) Tax year end (Yr-Mo)	Taxable Income Amount Allocated to Each Bracket					(g) Total (add columns (c) through (f))
			(c) 15%	(d) 25%	(e) 34%	(f) 35%		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
Total								

**Part III** **Income Tax Apportionment** (See instructions)

Income Tax Apportionment							
(a) Group member's name	(b) 15%	(c) 25%	(d) 34%	(e) 35%	(f) 5%	(g) 3%	(h) Total income tax (combine lines (b) through (g))
<b>1</b> -----							
<b>2</b> -----							
<b>3</b> -----							
<b>4</b> -----							
<b>5</b> -----							
<b>6</b> -----							
<b>7</b> -----							
<b>8</b> -----							
<b>9</b> -----							
<b>10</b> -----							
<b>Total</b>							

**Part IV** Other Apportionments (See instructions)

		Other Apportionments				
(a) Group member's name		(b) Accumulated earnings credit	(c) AMT exemption amount	(d) Phaseout of AMT exemption amount	(e) Penalty for failure to pay estimated tax	(f) Other
1	-----					
2	-----					
3	-----					
4	-----					
5	-----					
6	-----					
7	-----					
8	-----					
9	-----					
10	-----					
Total						

Department of the Treasury  
Internal Revenue Service

## Uncertain Tax Position Statement

▶ **File with Form 1120, 1120-F, 1120-L, or 1120-PC.**  
▶ **See separate instructions.**

OMB No. 1545-0000

2010

Name of entity as shown on page 1 of tax return

<b>EIN of entity</b>
----------------------

This Part I, Schedule UTP (Form 1120) is page                      of                      Part I pages.

## Part I

**Uncertain Tax Positions For the Current Tax Year.** See instructions for how to complete columns (a) through (f). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ☐

[illegible]

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 54658Q

Schedule UTP (Form 1120) 2010

Name of entity as shown on page 1 of tax return

EIN of entity
---------------

This Part II, Schedule UTP (Form 1120) is page                      of                      Part II pages.

**Part II** **Uncertain Tax Positions For Prior Tax Years.** See instructions for how to complete columns (a) through (g). Enter, in Part III, a description for each uncertain tax position (UTP).

Check this box if the corporation was unable to obtain information from related parties sufficient to determine whether a tax position is a UTP (see instructions) ☐

[illegible]

Schedule UTP (Form 1120) 2010

EIN of entity
---------------

**Part III Concise Descriptions of UTPs.** Indicate the UTP number from Part I or Part II in the first column. Use as many Part III pages as necessary.

[illegible]

## U.S. Income Tax Return of a Foreign Corporation

OMB No. 1545-0126

For calendar year 2010, or tax year beginning \_\_\_\_\_, 2010, and ending \_\_\_\_\_, 2010

See separate instructions.

2010

<b>Use IRS label. Otherwise, print or type.</b>	Name	<b>Employer identification number</b>
	Number, street, and room or suite no. (see instructions)	<b>Check box(es) if:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Name or address change <input type="checkbox"/> First post-merger return <input type="checkbox"/> Schedule M-3 attached
	City or town, state and ZIP code or country (see instructions)	<input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Protective return

**A** Country of incorporation \_\_\_\_\_

**B** Foreign country under whose laws the income reported on this return is also subject to tax \_\_\_\_\_

**C** Date incorporated \_\_\_\_\_

**D** (1) Location of corporation's primary books and records (city, province or state, and country) \_\_\_\_\_  
(2) Principal location of worldwide business \_\_\_\_\_  
(3) If the corporation maintains an office or place of business in the United States, check here. ☐ **►** ☐

**E** If the corporation had an agent in the United States at any time during the tax year, enter:  
(1) Type of agent \_\_\_\_\_  
(2) Name \_\_\_\_\_  
(3) Address \_\_\_\_\_

**F** See the instructions and enter the corporation's principal:  
(1) Business activity code number **►** \_\_\_\_\_  
(2) Business activity **►** \_\_\_\_\_  
(3) Product or service **►** \_\_\_\_\_ **SOI INDUSTRY CODE**

**G** Check method of accounting: (1) ☐ Cash (2) ☐ Accrual  
(3) ☐ Other (specify) **►** \_\_\_\_\_

**H** Did the corporation's method of accounting change from the preceding tax year? ☐ **Yes** ☐ **No**  
If "Yes," attach an explanation.

**I** Did the corporation's method of determining income change from the preceding tax year? ☐ **Yes** ☐ **No**  
If "Yes," attach an explanation.

**J** Did the corporation file a U.S. income tax return for the preceding tax year? ☐ **Yes** ☐ **No**

**K** (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States?  
(2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? ☐ **Yes** ☐ **No**

**L** At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? ☐ **Yes** ☐ **No**  
If "Yes," enter the name of the foreign country: \_\_\_\_\_

**M** Did the corporation have any transactions with related parties? ☐ **Yes** ☐ **No**  
If "Yes," Form 5472 may have to be filed (see instructions).  
Enter number of Forms 5472 attached **►** \_\_\_\_\_  
**Note:** Additional information is required on page 2.

## Computation of Tax Due or Overpayment

1	Tax from Section I, line 11, page 2.	1			
2	Tax from Section II, Schedule J, line 9, page 4.	2			
3	Tax from Section III (add lines 6 and 10 on page 5).	3			
4	<b>Total tax.</b> Add lines 1 through 3.	4			
5a	2009 overpayment credited to 2010.	5a			
5b	2010 estimated tax payments.	5b			
5c	Less 2010 refund applied for on Form 4466.	5c			
5d	Combine lines 5a through 5c.	5d			
5e	Tax deposited with Form 7004.	5e			
5f	Credit for tax paid on undistributed capital gains (attach Form 2439).	5f			
5g	Credit for federal tax on fuels (attach Form 4136). See instructions.	5g			
5h	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c.	5h			
5i	U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805)).	5i			
5j	Total payments. Add lines 5d through 5i.	5j			
6	Estimated tax penalty (see instructions). Check if Form 2220 is attached. <input type="checkbox"/>	6			
7	<b>Amount owed.</b> If line 5j is smaller than the total of lines 4 and 6, enter amount owed.	7			
8a	<b>Overpayment.</b> If line 5j is larger than the total of lines 4 and 6, enter amount overpaid.	8a			
8b	Amount of overpayment on line 8a resulting from tax deducted and withheld under Chapter 3 (attach schedule—see instructions).	8b			
9	Enter portion of line 8a you want <b>Credited to 2011 estimated tax</b> <b>►</b> <b>Refunded</b> <b>►</b>	9			

**Sign Here**

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

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check ☐ if self-employed PTIN \_\_\_\_\_

Firm's name **►** \_\_\_\_\_ Firm's EIN **►** \_\_\_\_\_

Firm's address **►** \_\_\_\_\_ Phone no. \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ **Yes** ☐ **No**

**Additional Information** (continued from page 1)

	Yes	No
<b>N</b> Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
<b>O</b> Is the corporation a personal service corporation? (See instructions for definition.)		
<b>P</b> Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$		
<b>Q</b> At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
<b>R</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>		
<b>S</b> Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$		
<b>T</b> Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ EIN (2) Name ▶ NAME		
<b>U</b> (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		

	Yes	No
<b>V</b> At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶		
<b>W</b> Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. <b>Note:</b> Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712). During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
<b>Y</b> (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see instructions for required attachment.		
<b>Z</b> (1) Has the corporation made any allocation or reallocation of income based on section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions).		
<b>AA</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP.		

**SECTION I— Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States**—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
<b>1</b> Interest				
<b>2</b> Dividends				
<b>3</b> Rents				
<b>4</b> Royalties				
<b>5</b> Annuities				
<b>6</b> Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)				
<b>7</b> Gains from sale or exchange of patents, copyrights, etc.				
<b>8</b> Fiduciary distributions (attach supporting schedule)				
<b>9</b> Gross transportation income (attach Schedule V)				
<b>10</b> Other fixed or determinable annual or periodic gains, profits, and income				
<b>11</b> Total. Enter here and on line 1, page 1 ▶				
<b>12</b> Total. Enter here and include on line 5i, page 1 ▶				
<b>13</b> Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.				<input type="checkbox"/> Yes <input type="checkbox"/> No

SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see Assembling the Return in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c		
	2	Cost of goods sold (Schedule A, line 8)		2					2		
	3	Gross profit (subtract line 2 from line 1c)		3					3		
	4	Dividends (Schedule C, line 14)		4					4		
	5	Interest		5					5		
	6	Gross rents		6					6		
	7	Gross royalties		7					7		
	8	Capital gain net income (attach Schedule D (Form 1120))		8					8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9					9		
	10	Other income (see instructions—attach schedule)		10					10		
	11	Total income. Add lines 3 through 10		11					11		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)		12					12		
	13	Salaries and wages (less employment credits)		13					13		
	14	Repairs and maintenance		14					14		
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)		15					15		
	16	Rents		16					16		
	17	Taxes and licenses		17					17		
	18	Interest expense from Schedule I, line 25 (see instructions)		18					18		
	19	Charitable contributions		19					19		
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)		20					20		
	21	Depletion	INCLUDED IN LINE 27: TOTAL AMORTIZATION	21					21		
	22	Advertising	INTANGIBLE DRILLING COSTS, PRODUCTIVE WELLS, NON-PRODUCTIVE WELLS, UNIDENTIFIED OR AMORTIZED	22					22		
	23	Pension, profit-sharing, etc., plans		23					23		
	24	Employee benefit programs		24					24		
	25	Domestic production activities deduction (attach Form 8903)		25					25		
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)		26					26		
	27	Other deductions (attach schedule)	ESOP DIVIDENDS DEDUCTION ADJUSTMENT	27					27		
	28	Total deductions. Add lines 12 through 27		28					28		
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11)		29					29		
	30	Less: a Net operating loss deduction (see instructions)	30a						30a		
		b Special deductions (Schedule C, line 15)	30b						30b		
	c Add lines 30a and 30b							30c			
31	Taxable income or (loss). Subtract line 30c from line 29		31					31			

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	ADJUSTMENT TO BEGINNING INVENTORY	1		
2	Purchases	ADJUSTMENT TO PURCHASES	2		
3	Cost of labor		3		
4	Additional section 263A costs (attach schedule)		4		
5	Other costs (attach schedule)		5		
6	Add lines 1 through 5		6		
7	Inventory at end of year		7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Section II, line 2, above		8		
9a	Check all methods used for valuing closing inventory:				
(1)	Cost as described in Regulations section 1.471-3				
(2)	Lower of cost or market as described in Regulations section 1.471-4				
(3)	Other (Specify method used and attach explanation.) ▶				
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)				
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)				
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d		PERCENT AMOUNT	
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?			Yes No	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.			Yes No	

**SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States**  
(continued)**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
<b>1</b> Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)			
<b>2</b> Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)			
<b>3</b> Dividends on debt-financed stock of domestic and foreign corporations (section 246A)			
<b>4</b> Dividends on certain preferred stock of less-than-20%-owned public utilities			
<b>5</b> Dividends on certain preferred stock of 20%-or-more-owned public utilities			
<b>6</b> Dividends from less-than-20%-owned foreign corporations			
<b>7</b> Dividends from 20%-or-more-owned foreign corporations			
<b>8 Total.</b> Add lines 1 through 7. See instructions for limitation			
<b>9</b> Dividends from foreign corporations not included on lines 3, 6, or 7			
<b>10</b> Foreign dividend gross-up (section 78)			
<b>11</b> IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
<b>12</b> Other dividends <b>DIVIDEND ADJUSTMENT</b>			
<b>13</b> Deduction for dividends paid on certain preferred stock of public utilities			
<b>14 Total dividends.</b> Add lines 1 through 12. Enter here and on line 4, page 3			
<b>15 Total special deductions.</b> Add lines 8 and 13. Enter here and on line 30b, page 3			

**Schedule E Compensation of Officers** (See instructions for Section II, line 12.)

**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
<b>1a</b>		%	%	%	
<b>b</b>		%	%	%	
<b>c</b>		%	%	%	
<b>d</b>		%	%	%	
<b>e</b>		%	%	%	
<b>2</b> Total compensation of officers					
<b>3</b> Compensation of officers claimed on Schedule A and elsewhere on this return					
<b>4</b> Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

**Schedule J Tax Computation** (see instructions)

<b>1</b> Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))					
<b>2</b> Income tax. Check if a qualified personal service corporation (see instructions)					<b>2</b>
<b>3</b> Alternative minimum tax (attach Form 4626)					<b>3</b>
<b>4</b> Add lines 2 and 3					<b>4</b>
<b>5a</b> Foreign tax credit (attach Form 1118)			<b>5a</b>		
<b>b</b> General business credit (attach Form 3800)			<b>5b</b>		
<b>c</b> Credit for prior year minimum tax (attach Form 8827)			<b>5c</b>		
<b>d</b> Bond credits from Form 8912			<b>5d</b>		
<b>6 Total credits.</b> Add lines 5a through 5d					<b>6</b>
<b>7</b> Subtract line 6 from line 4					<b>7</b>
<b>8</b> Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Form 8902 Other (attach schedule)					<b>8</b>
<b>9 Total tax.</b> Add lines 7 and 8. Enter here and on line 2, page 1					<b>9</b>

RECAPTURE TAXES FROM LINE 8 "OTHER":

QUALIFIED ELECTRIC VEHICLE CR.

INDIAN EMPLOYMENT CREDIT

Form **1120-F** (2010)

**SECTION III—Branch Profits Tax and Tax on Excess Interest****Part I—Branch Profits Tax** (see instructions)

<b>1</b>	Enter the amount from Section II, line 29 . . . . .	<b>1</b>		
<b>2</b>	Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.) . . . . .	<b>2</b>		
<b>3</b>	Effectively connected earnings and profits. Combine line 1 and line 2 . . . . .	<b>3</b>		
<b>4a</b>	Enter U.S. net equity at the end of the current tax year. (Attach required schedule.) . . . . .	<b>4a</b>		
<b>b</b>	Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.) . . . . .	<b>4b</b>		
<b>c</b>	Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e . . . . .	<b>4c</b>		
<b>d</b>	Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b . . . . .	<b>4d</b>		
<b>e</b>	Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years . . . . .	<b>4e</b>		
<b>5</b>	Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here . . . . .	<b>5</b>		
<b>6</b>	<b>Branch profits tax.</b> Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) <b>Also complete item W on page 2</b> . . . . .	<b>6</b>		

**Part II—Tax on Excess Interest** (see instructions for this Part and for Schedule I (Form 1120-F))

<b>7a</b>	Enter the interest from Section II, line 18 . . . . .	<b>7a</b>		
<b>b</b>	Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number) . . . . .	<b>7b</b>		
<b>c</b>	Combine lines 7a and 7b (amount must equal Schedule I, line 23) . . . . .	<b>7c</b>		
<b>8</b>	<b>Branch interest</b> (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box . . . . . <input type="checkbox"/>	<b>8</b>		
<b>9a</b>	Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0- . . . . .	<b>9a</b>		
<b>b</b>	If the foreign corporation is a bank, enter the excess interest treated as interest on deposits (see instructions for rules for computing this amount). Otherwise, enter -0- . . . . .	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a . . . . .	<b>9c</b>		
<b>10</b>	<b>Tax on excess interest.</b> Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. <b>Also complete item W on page 2</b> . . . . .	<b>10</b>		


**Part III—Additional Information**

	Yes	No
<b>11</b> Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
<b>a</b> A complete termination of all U.S. trades or businesses? . . . . .		
<b>b</b> The tax-free liquidation or reorganization of a foreign corporation? . . . . .		
<b>c</b> The tax-free incorporation of a U.S. trade or business? . . . . .		
If <b>11a</b> or <b>11b</b> applies and the transferee is a domestic corporation, attach Form 8848. If <b>11c</b> applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

## BALANCE SHEET EDITED FOR LIFE INSURANCE AND PROPERTY AND CASUALTY ONLY.

Form 1120-F (2010)

Page **6**Note: Check if completing on ☐ U.S. basis or ☐ Worldwide basis. **Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6a	Interbranch current assets* . . . . .				
b	Other current non-U.S. assets* . . . . .				
c	Other current U.S. assets* . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9a	Other loans and investments—non-U.S. assets* . . . . .				
b	Other loans and investments—U.S. assets* . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Assets held in trust . . . . .				
15	Other non-current interbranch assets* . . . . .				
16a	Other non-current non-U.S. assets* . . . . .				
b	Other non-current U.S. assets* . . . . .				
17	Total assets . . . . .				
<b>Liabilities</b>					
18	Accounts payable . . . . .				
19	Mortgages, notes, bonds payable in less than 1 year:				
a	Interbranch liabilities* . . . . .				
b	Third-party liabilities* . . . . .				
20	Other current liabilities* . . . . .				
21	Loans from shareholders . . . . .				
22	Mortgages, notes, bonds payable in 1 year or more:				
a	Interbranch liabilities* . . . . .				
b	Third-party liabilities* . . . . .				
23	Liabilities held in trust . . . . .				
24a	Other interbranch liabilities* . . . . .				
b	Other third-party liabilities* . . . . .				
<b>Equity (see instructions)</b>					
25	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
26	Additional paid-in capital . . . . .				
27	Retained earnings—Appropriated* . . . . .				
28	Retained earnings—Unappropriated . . . . .				
29	Adjustments to shareholders' equity* . . . . .				
30	Less cost of treasury stock . . . . .		( )		( )
31	Total liabilities and shareholders' equity . . . . .				

\*Attach schedule—see instructions.

Form **1120-F** (2010)

# Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books

► Attach to Form 1120-F.

**2010**

Employer identification number

**Schedule M-1**

**Reconciliation of Income (Loss) per Books With Income per Return**

**Note:** Schedule M-3 may be required instead of Schedule M-1—see instructions.

<b>1</b>	Net income (loss) per books . . . . .		<b>7</b>	Income recorded on books this year not included on this return (itemize):	
<b>2</b>	Federal income tax per books . . . . .		<b>a</b>	Tax-exempt interest \$	
<b>3</b>	Excess of capital losses over capital gains		<b>b</b>	Other (itemize):	
<b>4</b>	Income subject to tax not recorded on books this year (itemize):				
			<b>8</b>	Deductions on this return not charged against book income this year (itemize):	
<b>5</b>	Expenses recorded on books this year not deducted on this return (itemize):		<b>a</b>	Depreciation . . . \$	
<b>a</b>	Depreciation . . . . . \$		<b>b</b>	Charitable contributions \$	
<b>b</b>	Charitable contributions \$		<b>c</b>	Other (itemize):	
<b>c</b>	Travel and entertainment \$				
<b>d</b>	Other (itemize):		<b>9</b>	Add lines 7 and 8 . . . . .	
<b>6</b>	Add lines 1 through 5 . . . . .		<b>10</b>	Income—line 6 less line 9 . . . . .	

**Schedule M-2**

**Analysis of Unappropriated Retained Earnings per Books**

<b>1</b>	Balance at beginning of year . . . . .		<b>5</b>	Distributions: <b>a</b> Cash . . . . .	
<b>2</b>	Net income (loss) per books . . . . .			<b>b</b> Stock . . . . .	
<b>3</b>	Other increases (itemize):			<b>c</b> Property . . . . .	
			<b>6</b>	Other decreases (itemize):	
			<b>7</b>	Add lines 5 and 6 . . . . .	
<b>4</b>	Add lines 1, 2, and 3 . . . . .		<b>8</b>	Balance at end of year (line 4 less line 7) .	

**SCHEDULE M-3  
(Form 1120-F)**

Department of the Treasury  
Internal Revenue Service

**Net Income (Loss) Reconciliation for Foreign  
Corporations With Reportable Assets of \$10 Million or More**

▶ Attach to Form 1120-F.  
▶ See separate instructions.

OMB No. 1545-0126

**2010**

Name of corporation

Employer identification number

- A** Has the corporation reported taxable income on Form 1120-F, page 3, using a treaty provision to attribute business profits to a U.S. permanent establishment under rules other than section 864(c)? . . . . . ☐ **Yes** ☐ **No**
- B** Did the corporation prepare a non-consolidated, worldwide, certified audited income statement for the period (see instructions)? . . . . . ☐ **Yes** ☐ **No**
- C** Did the corporation prepare a non-consolidated, worldwide income statement for the period (see instructions)? ☐ **Yes** ☐ **No**
- D** Did the corporation prepare certified audited income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L? . . . . . ☐ **Yes** ☐ **No**

**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

- 1** Is the corporation a foreign bank as defined in Regulations section 1.882-5(c)(4)?  
☐ **Yes.** Complete the remainder of Part I as follows:  
If D is "Yes," use the income statement described in D to complete lines 2 through 5 and 7 through 11.  
If D is "No," use the income statement(s) for the set(s) of books reported on Form 1120-F, Schedule L to complete lines 2 through 5 and 7 through 11.  
☐ **No.** Complete the remainder of Part I as follows:  
If B is "Yes," use the income statement described in B to complete lines 2 through 11.  
If B is "No" and C is "Yes," use the income statement described in C to complete lines 2 through 11.  
If B and C are "No" and D is "Yes," use the income statement described in D to complete lines 2 through 11.  
If B, C, and D are "No," use the income statement described in the instructions to complete lines 2 through 11.

- 2a** Enter the income statement period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_
- b** Has the corporation's income statement been restated for the income statement period entered on line 2a?  
☐ **Yes.** Attach an explanation and the amount of each item restated.  
☐ **No.**
- c** Has the corporation's income statement been restated for any of the 5 income statement periods preceding the period on line 2a?  
☐ **Yes.** Attach an explanation and the amount of each item restated.  
☐ **No.**
- 3** Is any of the corporation's stock publicly traded on any exchange, U.S. or foreign?  
☐ **Yes.** List exchange(s) and symbol ▶ \_\_\_\_\_  
☐ **No.**

<b>4</b> Non-consolidated foreign corporation net income (loss) in U.S. dollars from the income statement source identified in line 1 . . . . .	<b>4</b>	
<b>5a</b> Net income from includible disregarded foreign entities not included on line 4 (attach schedule) . . .	<b>5a</b>	
<b>b</b> Net loss from includible disregarded foreign entities not included on line 4 (attach schedule) . . .	<b>5b</b>	( )
<b>c</b> Net income from includible disregarded U.S. entities not included on line 4 (attach schedule) . . .	<b>5c</b>	
<b>d</b> Net loss from includible disregarded U.S. entities not included on line 4 (attach schedule) . . .	<b>5d</b>	( )
<b>6</b> Net income (loss) from foreign locations not included on line 4 (attach schedule) . . . . .	<b>6</b>	
<b>7a</b> Net income of non-includible entities (attach schedule) . . . . .	<b>7a</b>	( )
<b>b</b> Net loss of non-includible entities (attach schedule) . . . . .	<b>7b</b>	
<b>8</b> Adjustments to intercompany transactions (attach schedule) . . . . .	<b>8</b>	
<b>9</b> Adjustments to reconcile income statement period to tax year (attach schedule) . . . . .	<b>9</b>	
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .	<b>10</b>	
<b>11</b> <b>Adjusted financial net income (loss) of non-consolidated foreign corporation.</b> Combine lines 4 through 10 . . . . .	<b>11</b>	

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-F.

Cat. No. 39667H

Name of corporation

Employer identification number

**Part II** Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
<b>1</b> Gross receipts . . . . .					
<b>2</b> Cost of goods sold (attach schedule) . . . . .					
<b>3a</b> Dividends from foreign entities . . . . .					
<b>b</b> Dividends from U.S. entities . . . . .					
<b>c</b> Substitute dividend payments received . . . . .					
<b>4a</b> Interest income excluding interest equivalents . . . . .					
<b>b</b> Substitute interest payments received . . . . .					
<b>c</b> Interest equivalents not included on line 4b . . . . .					
<b>5</b> Gross rental income . . . . .					
<b>6</b> Gross royalty income . . . . .					
<b>7</b> Fee and commission income . . . . .					
<b>8</b> Income (loss) from equity method corporations . . . . .					
<b>9</b> Net income (loss) from U.S. partnerships . . . . .					
<b>10</b> Net income (loss) from certain foreign partnerships (see instructions) . . . . .					
<b>11</b> Net income (loss) from other pass- through entities (attach schedule) . . . . .					
<b>12</b> Items relating to reportable transactions (attach details) . . . . .					
<b>13</b> Hedging transactions . . . . .					
<b>14a</b> Mark-to-market income (loss) under section 475(a) . . . . .					
<b>b</b> Mark-to-market income (loss) subject to section 475(d)(3)(B) . . . . .					
<b>c</b> Mark-to-market income (loss) under section 475(e) . . . . .					
<b>d</b> Mark-to-market income (loss) under section 475(f) . . . . .					
<b>15</b> Gain (loss) from certain section 988 transactions . . . . .					
<b>16a</b> Interest income from global securities dealing . . . . .					
<b>b</b> Dividends from global securities dealing . . . . .					
<b>c</b> Gains (losses) and other fixed and determinable, annual, or periodic income from global securities dealing not included on lines 16a and 16b . . . . .					
<b>17</b> Sales versus lease (for sellers and/or lessors) . . . . .					
<b>18</b> Section 481(a) adjustments . . . . .					
<b>19</b> Unearned/deferred revenue . . . . .					
<b>20</b> Original issue discount, imputed interest, and phantom income . . . . .					
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .					
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .					

Name of corporation

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 2)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Income (Loss) per Tax Return
<b>21c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .					
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . .					
<b>e</b> Abandonment losses . . . . .					
<b>f</b> Worthless stock losses (attach details) .					
<b>g</b> Other gain/loss on disposition of assets other than inventory . . . . .					
<b>22</b> Capital loss limitation and carryforward used . . . . .					
<b>23</b> Gross effectively connected income of foreign banks from books that do not give rise to U.S. booked liabilities . . . . .					
<b>24</b> Other income (loss) items with differences (attach schedule) . . . .					
<b>25</b> <b>Total income (loss) items.</b> Combine lines 1 through 24 . . . . .					
<b>26</b> <b>Total expense/deduction items</b> (from Part III, line 33) . . . . .					
<b>27</b> Other items with no differences . . . .					
<b>28</b> <b>Reconciliation totals.</b> Combine lines 25 through 27 . . . . .					

**Note.** Line 28, column (a), must equal the amount on Part I, line 11, and column (e) must equal Form 1120-F, page 3, line 29.

**Part III Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
<b>1</b> U.S. current income tax expense . . .					
<b>2</b> U.S. deferred income tax expense . . .					
<b>3</b> Non-U.S. current income tax expense (other than foreign withholding taxes) .					
<b>4</b> Non-U.S. deferred income tax expense . . . . .					
<b>5</b> Non-U.S. withholding taxes . . . . .					
<b>6</b> Compensation with section 162(m) limitation . . . . .					
<b>7</b> Salaries and other base compensation . . . . .					
<b>8</b> Stock option expense . . . . .					
<b>9</b> Other equity-based compensation . . . .					
<b>10</b> Meals and entertainment . . . . .					
<b>11</b> Fines and penalties . . . . .					
<b>12</b> Judgments, damages, awards, and similar costs . . . . .					

Name of corporation

Employer identification number

**Part III** **Reconciliation of Net Income (Loss) per Income Statement of Non-Consolidated Foreign Corporations With Taxable Income per Return** (see instructions) (continued from page 3)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Differences	(c) Permanent Differences	(d) Other Permanent Differences for Allocations to Non-ECI and ECI	(e) Deduction per Tax Return
<b>13</b> Pension and profit-sharing . . . . .					
<b>14</b> Other post-retirement benefits . . . . .					
<b>15</b> Deferred compensation . . . . .					
<b>16</b> Charitable contributions . . . . .					
<b>17</b> Domestic production activities deduction					
<b>18</b> Current year acquisition or reorganization investment banking fees, legal and accounting fees . . . . .					
<b>19</b> Current year acquisition/reorganization other costs . . . . .					
<b>20</b> Amortization/impairment of goodwill . . . . .					
<b>21</b> Amortization of acquisition, reorganization, and start-up costs . . . . .					
<b>22</b> Other amortization or impairment write-offs . . . . .					
<b>23</b> Depreciation . . . . .					
<b>24</b> Bad debt expense . . . . .					
<b>25</b> Purchase versus lease (for purchasers and/or lessees) . . . . .					
<b>26a</b> Interest expense per books . . . . .					
<b>b</b> Interest expense under Regulations section 1.882-5 (from Schedule I (Form 1120-F), line 23) . . . . .					
<b>c</b> Regulations section 1.882-5 allocation amount subject to deferral or disallowance (from Schedule I (Form 1120-F), line 24d) . . . . .			( )		
<b>d</b> U.S. source substitute interest payments					
<b>e</b> Interest equivalents (e.g., guarantee fees) not included on line 26d . . . . .					
<b>27</b> U.S. source substitute dividend payments . . . . .					
<b>28</b> Fee and commission expense . . . . .					
<b>29</b> Rental expense . . . . .					
<b>30</b> Royalty expense . . . . .					
<b>31</b> Expenses allocable to effectively connected income under Regulations section 1.861-8 from home office or other books that do not give rise to U.S. booked liabilities (from Schedule H (Form 1120-F), line 20) . . . . .					
<b>32</b> Other expense/deduction items with differences (attach schedule) . . . . .					
<b>33</b> <b>Total expense/deduction items.</b> Combine lines 1 through 32. Enter here and on Part II, line 26 . . . . .					

**2010**

<b>A</b> Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/>		<b>Please print or type</b>	<b>Name</b> <b>COUNTRY OF INCORPORATION</b> Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code		<b>B</b> Employer identification number
<b>E</b> Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return			<b>C</b> Date incorporated		<b>D</b> Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)
<b>Income</b>	1	Gross premiums, etc., less return premiums, etc. Enter balance	<b>GROSS PREMIUMS</b>		1
	2	Net decrease, if any, in reserves (see instructions)			2
	3	10% of any decrease in reserves under section 807(f)(1)(B)(ii)			3
	4	Investment income (Schedule B, line 8) (see instructions)			4
	5	Net capital gain (Schedule D (Form 1120), line 13)			5
	6	Income from a special loss discount account (attach Form 8816)			6
	7	Other income (attach schedule)	<b>NET GAIN/LOSS</b>		7
	8	Life insurance company gross income. Add lines 1 through 7			8
<b>Deductions</b> (See instructions for limitations on deductions.)	9	Death benefits, etc.	<b>DEATH BENEFITS</b>		9
	10	Net increase, if any, in reserves (Schedule F, line 35)			10
	11	10% of any increase in reserves under section 807(f)(1)(B)(i)			11
	12	Deductible policyholder dividends (Schedule F, line 18e)			12
	13	Assumption by another person of liabilities under insurance, etc., contracts			13
	14	Dividends reimbursable by taxpayer			14
	15a	Interest ▶	b Less tax-exempt interest expense	c Bal ▶	15c
	16	Deductible policy acquisition expenses (Schedule G, line 20)	<b>COMPENSATION OF OFFICERS</b>		16
	17	Additional deduction (attach Form 8816)	<b>DOMESTIC PRODUCTION ACTIVITY DED.</b> <b>AD DEBT DEDUC.</b> <b>AD DEPRECIATION</b> <b>AD EPARIS</b>		17
	18	Other deductions (see instructions) (attach schedule)	<b>ADVERTISING</b> <b>AD DEBT DEDUC.</b> <b>AD DEPRECIATION</b> <b>AD EPARIS</b>		18
	19	Add lines 9 through 18	<b>DEPLETION</b> <b>PENSION PROFIT SHARING</b> <b>EMPLOYEE BENEFIT PLAN</b>		19
	20	Subtotal. Subtract line 19 from line 8	<b>DEDUCTION ADJUSTMENT</b>		20
	21a	Dividends-received deduction (Schedule A, line 16, column (c))	21a		21c
	21b	Plus: b Operations loss deduction (see instructions) (attach schedule)	21b		21c
22	Gain or (loss) from operations. Subtract line 21c from line 20	<b>TOTAL INCOME</b>		22	
23	Small life insurance company deduction (Schedule H, line 17)	<b>TOTAL DEDUCTIONS</b>		23	
24	Life insurance company taxable income (LICTI). Subtract line 23 from line 22			24	
25	Limitation on noninsurance losses (Schedule I, line 9)			25	
26	Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)			26	
<b>Tax and Payments</b>	27	<b>Taxable income.</b> Add lines 24, 25, and 26 (see instructions)			27
	28	<b>Total tax</b> (Schedule K, line 10)			28
	29a	2009 overpayment credited to 2010	29a		
	b	Prior year(s) special estimated tax payments to be applied	29b		
	c	2010 estimated tax payments	29c		
	d	2010 special estimated tax payments (Do not include on line 29f)	29d		
	e	Less 2010 refund applied for on Form 4466	29e		
	f	Tax deposited with Form 7004	29f		
	g	Credits: (1) Form 2439 (2) Form 4136	29g		
	h	U.S. income tax paid or withheld at source (attach Form 1042-S)	29h		
	i	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	29i		
	j	Estimated tax penalty. Check if Form 2220 is attached	29j		
	30	Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed	<b>TAX PAYMENT ADJ.</b> <input type="checkbox"/>		30
31	Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid			31	
32	Enter amount from line 32: Credited to 2011 estimated tax ▶	<b>Refunded ▶</b>		32	
33	Enter amount from line 32: Credited to 2011 estimated tax ▶	<b>Refunded ▶</b>		33	

**Sign Here**

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

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

**Schedule A Dividend Income and Dividends-Received Deduction** (see instructions)

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1	70	
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2	80	
3	Debt-financed stock of domestic and foreign corporations	3	see instructions	
4	Public utility corporations, less-than-20%-owned	4	42	
5	Public utility corporations, 20%-or-more-owned	5	48	
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6	70	
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7	80	
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	8	100	
9	Certain affiliated company dividends	9	100	
10	Gross dividends-received deduction. Add lines 1 through 9	10		
11	Company share percentage (Schedule F, line 32)	11		
12	Prorated amount. Line 10 times line 11	12		
<b>Dividends not subject to proration</b>				
13	Affiliated company dividends	13		
14	Other corporate dividends	14		
15	<b>Total dividends.</b> Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15		
16	<b>Total deductions.</b> Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16		

**Schedule B Gross Investment Income** (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1	
2	Gross taxable dividends (Schedule A, line 15, column (a))	2	
3	Gross rents	3	
4	Gross royalties	4	
5	Leases, terminations, etc.	5	
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	6	
7	Gross income from trade or business other than an insurance business (attach schedule)	7	
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8	
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9	
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10	
11	Add lines 8, 9, and 10	11	
12	100% qualifying dividends	12	
13	<b>Gross investment income.</b> Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13	

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**Schedule F Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)**

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves . . . . .	1	
2	Unearned premiums and unpaid losses . . . . .	2	
3	Supplementary contracts . . . . .	3	
4	Dividend accumulations and other amounts . . . . .	4	
5	Advance premiums . . . . .	5	
6	Special contingency reserves . . . . .	6	
7	Add lines 1 through 6 . . . . .	7	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b) . . . . .	8	
9	Gross investment income (Schedule B, line 13) . . . . .	9	
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule) . . . . .	10a	
b	Deductible excess interest. Enter here and on lines 18b and 19 below . . . . .	10b	
c	Deductible amounts credited to employee pension funds . . . . .	10c	
d	Deductible amounts credited to deferred annuities . . . . .	10d	
e	Deductible interest on amounts left on deposit . . . . .	10e	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below . . . . .	10f	
11	Subtract line 10f from line 9 . . . . .	11	
12	Life insurance company gross income (see instructions) . . . . .	12	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.) . . . . .	13	
14	Add lines 12 and 13 . . . . .	14	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.) . . . . .	15	
16	Subtract line 15 from line 14 . . . . .	16	
17	Investment income ratio. Divide line 11 by line 16 . . . . .	17	
18a	Policyholder dividends paid or accrued . . . . .	18a	
b	Excess interest from line 10b . . . . .	18b	
c	Premium adjustments . . . . .	18c	
d	Experience-rated refunds . . . . .	18d	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12 . . . . .	18e	
19	Deductible excess interest from line 10b . . . . .	19	
20	Deductible dividends on employee pension funds . . . . .	20	
21	Deductible dividends on deferred annuities . . . . .	21	
22	Deductible premium and mortality charges for contracts paying excess interest . . . . .	22	
23	Add lines 19 through 22 . . . . .	23	
24	Subtract line 23 from line 18e . . . . .	24	
25	Investment portion of dividends. Line 17 times line 24 . . . . .	25	
26	Policy interest from line 10f . . . . .	26	
27	Policyholder share amount. Add lines 25 and 26 . . . . .	27	
28	Net investment income (see instructions) . . . . .	28	
29	Policyholder share amount from line 27 . . . . .	29	
30	Company share of net investment income. Subtract line 29 from line 28 . . . . .	30	
31	Total share percentage . . . . .	31	100%
32	<b>Company share percentage.</b> Divide line 30 by line 28. Enter here and on Schedule A, line 11 . . . . .	32	%
33	<b>Policyholders' share percentage.</b> Subtract line 32 from line 31 . . . . .	33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33 . . . . .	34	
35	<b>Net increase (decrease) in reserves.</b> Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2 . . . . .	35	

**Schedule G Policy Acquisition Expenses** (section 848) (see instructions)

	(a) Annuity	(b) Group life insurance	(c) Other
<b>1</b> Gross premiums and other consideration . . . . .			
<b>2</b> Return premiums and premiums and other consideration incurred for reinsurance . . . . .			
<b>3</b> Net premiums. Subtract line 2 from line 1 . . . . .			
<b>4</b> Net premium percentage . . . . .	1.75%	2.05%	7.7%
<b>5</b> Multiply line 3 by line 4 . . . . .			
<b>6</b> Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8 . . . . .			
<b>7</b> Unused balance of negative capitalization amount from prior years . . . . .			( )
<b>8</b> Combine lines 6 and 7. If zero or less, enter -0- . . . . .			
<b>9</b> General deductions (attach schedule) . . . . .			
<b>10</b> Enter the lesser of line 8 or line 9 . . . . .			
<b>11</b> Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18 . . . . .			
<b>12</b> If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0- . . . . .			
<b>13</b> Unamortized specified policy acquisition expenses from prior years . . . . .			
<b>14</b> Deductible negative capitalization amount. Enter the lesser of line 12 or line 13 . . . . .			
<b>15a</b> Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million . . . . .			
<b>b</b> Limitation . . . . .		\$10,000,000	
<b>16</b> Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0- . . . . .			
<b>17a</b> Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0- . . . . .			
<b>b</b> Enter 10% of line 17a . . . . .			
<b>18a</b> Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10 . . . . .			
<b>b</b> Enter 5% of line 18a . . . . .			
<b>19</b> Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule . . . . .			
<b>20</b> <b>Deductible policy acquisition expenses.</b> Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16 . . . . .			

Form **1120-L** (2010)

**Schedule H Small Life Insurance Company Deduction** (section 806(a)) (see instructions)**Part I—Controlled Group Information**

	Name of company	Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns . . . . .		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below . . . . .		

**Part II—Small Life Insurance Company Deduction** If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22 . . . . .	8		
9a	Noninsurance income . . . . .	9a		
b	Noninsurance deductions . . . . .	9b		
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b . . . . .	10a		
b	Adjustments (attach schedule) . . . . .	10b		
c	Tentative LICTI. Combine lines 10a and 10b . . . . .	10c		
11	Net controlled group tentative LICTI from line 7 . . . . .	11		
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23 . . . . .	12		
13	Enter 60% of line 12, but not more than \$1,800,000 . . . . .	13		
14a	Maximum statutory amount . . . . .	14a	\$3,000,000	
b	Subtract line 14a from line 12. If zero or less, enter -0- . . . . .	14b		
c	Enter 15% of line 14b, but not more than \$1,800,000 . . . . .	14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13 . . . . .	15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line . . . . .	16		
17	<b>Small life insurance company deduction.</b> Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b . . . . .	17		

**Schedule I Limitation on Noninsurance Losses** (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach schedule) . . . . .	1		
2	Noninsurance deductions (attach schedule) . . . . .	2		
3	Noninsurance operations loss deductions . . . . .	3		
4	Add lines 2 and 3 . . . . .	4		
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9 . . . . .	5		
6	Enter 35% of line 5 . . . . .	6		
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1 . . . . .	7		
8	Enter the lesser of line 6 or line 7 . . . . .	8		
9	<b>Limitation on noninsurance losses.</b> Subtract line 8 from line 5. Enter here and on page 1, line 25 . . . . .	9		

**Schedule J Part I—Shareholders Surplus Account (Stock Companies Only)** (section 815(c)) (see instructions)

<b>1a</b>	Balance at the beginning of the tax year . . . . .	<b>1a</b>		
<b>b</b>	Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year . . . . .	<b>1b</b>		
<b>c</b>	Balance at the beginning of the tax year. Add lines 1a and 1b . . . . .	<b>1c</b>		
<b>2a</b>	LICIT. Add lines 24 and 25, page 1. If zero or less, enter -0- . . . . .	<b>2a</b>		
<b>b</b>	Small life insurance company deduction (Schedule H, line 17) . . . . .	<b>2b</b>		
<b>c</b>	Dividends-received deduction (Schedule A, line 16, column (c)) . . . . .	<b>2c</b>		
<b>d</b>	Tax-exempt interest (Schedule B, line 9) (see instructions) . . . . .	<b>2d</b>		
<b>3</b>	Add lines 1c through 2d . . . . .	<b>3</b>		
<b>4</b>	Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income . . . . .	<b>4</b>		
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>		
<b>6</b>	Direct or indirect distributions in the tax year but not more than line 5 . . . . .	<b>6</b>		
<b>7</b>	Balance at the end of the tax year. Subtract line 6 from line 5 . . . . .	<b>7</b>		

**Part II—Policyholders Surplus Account (Stock Companies Only)** (section 815(d)) (see instructions)

<b>8</b>	Balance at the beginning of the tax year . . . . .	<b>8</b>		
<b>9a</b>	Direct or indirect distributions in excess of the amount on line 5, Part I above . . . . .	<b>9a</b>		
<b>b</b>	Tax increase on line 9a . . . . .	<b>9b</b>		
<b>c</b>	Subtractions from account under pre-1984 sections 815(d)(1) and (4) . . . . .	<b>9c</b>		
<b>d</b>	Tax increase on line 9c . . . . .	<b>9d</b>		
<b>e</b>	Subtraction from account under pre-1984 sections 815(d)(2) . . . . .	<b>9e</b>		
<b>10</b>	Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26 . . . . .	<b>10</b>		
<b>11</b>	Balance at the end of the tax year. Subtract line 10 from line 8 . . . . .	<b>11</b>		

**Schedule K Tax Computation** (see instructions)

NUM-F8865

<b>1</b>	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) . . . . .		
<b>2</b>	Income tax . . . . .	<b>2</b>	
<b>3</b>	Alternative minimum tax (attach Form 4626) . . . . .	<b>3</b>	
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>	
<b>5a</b>	Foreign tax credit (attach Form 1118) . . . . .	<b>5a</b>	
<b>b</b>	Credit from Form 8834, line 29 . . . . .	<b>5b</b>	
<b>c</b>	General business credit (attach Form 3800) . . . . .	<b>5c</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8827) . . . . .	<b>5d</b>	
<b>e</b>	Bond credits from Form 8912 . . . . .	<b>5e</b>	
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e . . . . .	<b>6</b>	
<b>7</b>	Subtract line 6 from line 4 . . . . .	<b>7</b>	
<b>8</b>	Foreign corporations—tax on income not effectively connected with U.S. business . . . . .	<b>8</b>	
<b>9</b>	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule) . . . . .	<b>9</b>	
<b>10</b>	<b>Total tax.</b> Add lines 7 through 9. Enter here and on page 1, line 28 . . . . .	<b>10</b>	

RECAPTURE TAX FROM: ☐ QUALIFIED ELECTRIC VEHICLE CREDIT, ☐ INDIAN EMPLOYMENT CREDIT,  
TAX FROM FORM 8697 ☐ TAX FROM FORM 8866

Form **1120-L** (2010)

**Schedule L Part I—Total Assets** (section 806(a)(3)(C)) (see instructions)

		(a) Beginning of tax year		(b) End of tax year	
<b>1</b>	Real property . . . . .	<b>1</b>			
<b>2</b>	Stocks . . . . .	<b>2</b>			
<b>3</b>	Proportionate share of partnership and trust assets . . . . .	<b>3</b>			
<b>4</b>	Other assets (attach schedule) . . . . .	<b>4</b>			
<b>5</b>	Total assets of controlled groups . . . . .	<b>5</b>			
<b>6</b>	<b>Total assets.</b> Add lines 1 through 5 . . . . .	<b>6</b>			

**Part II—Total Assets and Total Insurance Liabilities** (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Funds" (lines 3 through 13) sections of the NAIC Annual Statement.

		(a) Beginning of tax year		(b) End of tax year	
<b>1</b>	Subtotals for assets (line 26) . . . . .	<b>1</b>			
<b>2</b>	<b>Total assets</b> (line 28) . . . . .	<b>2</b>			
<b>3</b>	Reserve for life policies and contracts (line 1) . . . . .	<b>3</b>			
<b>4</b>	Reserve for accident and health policies (line 2) . . . . .	<b>4</b>			
<b>5</b>	Liability for deposit-type contracts (line 3) . . . . .	<b>5</b>			
<b>6</b>	Life policy and contract claims (line 4.1) . . . . .	<b>6</b>			
<b>7</b>	Accident and health policy and contract claims (line 4.2) . . . . .	<b>7</b>			
<b>8</b>	Policyholder's dividend and coupon accumulations (line 5) . . . . .	<b>8</b>			
<b>9</b>	Premiums and annuity considerations received in advance less discount (line 8) . . . . .	<b>9</b>			
<b>10</b>	Surrender values on canceled policies (line 9.1) . . . . .	<b>10</b>			
<b>11</b>	Part of other amounts payable on reinsurance assumed (line 9.3) . . . . .	<b>11</b>			
<b>12</b>	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i)) . . . . .	<b>12</b>			
<b>13</b>	Separate accounts statement (line 27) . . . . .	<b>13</b>			
<b>14</b>	<b>Total insurance liabilities.</b> Add lines 3 through 13 . . . . .	<b>14</b>			

Form **1120-L** (2010)

**Schedule M Other Information** (see instructions)

		Yes	No
<b>1</b>	Check method of accounting:		
<b>a</b>	<input type="checkbox"/> Accrual <b>b</b> <input type="checkbox"/> Other (specify) _____		
<b>2</b>	Check if the corporation is a:		
<b>a</b>	<input type="checkbox"/> Legal reserve company—if checked, STOCK, MUTUAL, FRATERNAL OR BURIAL		
	Kind of company: (1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual		
	Principal business: PBA-CD SOI INDUSTRY CODE		
	(1) <input type="checkbox"/> Life Insurance		
	(2) <input type="checkbox"/> Health and accident insurance		
<b>b</b>	<input type="checkbox"/> Fraternal or assessment association		
<b>c</b>	<input type="checkbox"/> Burial or other insurance company		
<b>3</b>	Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) ____ %.		
	Attach a schedule of the computation.		
<b>4</b>	Does the corporation have any variable annuity contracts outstanding? . . . . .		
<b>5</b>	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .		
	If "Yes," attach a schedule showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
<b>6</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? . . . . .		
	If "Yes," enter name and EIN of the parent corporation. ► _____ EIN _____ NAME _____		
<b>7</b>	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below . . . . .		
<b>a</b>	Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)		
<b>b</b>	Enter percentage owned ► _____		
<b>8</b>	At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? . . . . .		
	If "Yes," enter: a Percentage owned ► _____ and b Owner's country ► _____		
<b>c</b>	The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ► _____		
<b>9</b>	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? . . . . .		
<b>10</b>	Does the corporation discount any of the loss reserves shown on its annual statement? . . . . .		
<b>11a</b>	Enter the total unpaid losses shown on the corporation's annual statement:		
	(1) For the current year: \$ _____		
	(2) For the previous year: \$ _____		
<b>b</b>	Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
	(1) For the current year: \$ _____		
	(2) For the previous year: \$ _____		
<b>12</b>	If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here . . . . . <input type="checkbox"/>		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
<b>13</b>	Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ► \$ _____		
<b>14a</b>	Enter the corporation's state of domicile ► _____		
<b>b</b>	Was the annual statement used to prepare the tax return filed with the state of domicile? . . . . .		
	If "No," complete c below.		
<b>c</b>	Enter the state where the annual statement used to prepare the tax return was filed ► _____		
<b>15</b>	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? . . . . .		
	If "Yes," complete and attach Schedule UTP.		

Form **1120-L** (2010)

**SCHEDULE M-3  
(Form 1120-L)**Department of the Treasury  
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Life Insurance  
Companies With Total Assets of \$10 Million or More**▶ Attach to Form 1120-L.  
▶ See separate instructions.

OMB No. 1545-0128

**2010**

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Non-consolidated return (2) ☐ Consolidated return (Form 1120-L only)  
(3) ☐ Mixed 1120/L/PC group (4) ☐ Dormant subsidiaries schedule attached

**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?  
☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.  
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?  
☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.  
☐ **No.** Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?  
☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.  
☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_
- b** Has the corporation's income statement been restated for the income statement period on line 2a?  
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**
- c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?  
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**
- 3a** Is any of the corporation's voting common stock publicly traded?  
☐ **Yes.**  
☐ **No.** If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock \_\_\_\_\_
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . .

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . . . .	<b>4a</b> _____
<b>b</b> Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Other (specify) _____	
<b>5a</b> Net income from nonincludible foreign entities (attach schedule) . . . . .	<b>5a</b> ( _____ )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .	<b>5b</b> _____
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule) . . . . .	<b>6a</b> ( _____ )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .	<b>6b</b> _____
<b>7a</b> Net income (loss) of other includible foreign disregarded entities (attach schedule) . . . . .	<b>7a</b> _____
<b>b</b> Net income (loss) of other includible U.S. disregarded entities (attach schedule) . . . . .	<b>7b</b> _____
<b>c</b> Net income (loss) of other includible corporations (attach schedule) . . . . .	<b>7c</b> _____
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .	<b>8</b> _____
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .	<b>9</b> _____
<b>10a</b> Intercompany dividend adjustments to reconcile to line 11 (attach schedule) . . . . .	<b>10a</b> _____
<b>b</b> Other statutory accounting adjustments to reconcile to line 11 (attach schedule) . . . . .	<b>10b</b> _____
<b>c</b> Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .	<b>10c</b> _____
<b>11</b> <b>Net income (loss) per income statement of includible corporations.</b> Combine lines 4a through 10c <b>Note.</b> Part I, line 11, must equal the amount on Part II, line 30, column (a).	<b>11</b> _____
<b>12</b> Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.	

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4 . . . . . ▶		
<b>b</b> Removed on Part I, line 5 . . . . . ▶		
<b>c</b> Removed on Part I, line 6 . . . . . ▶		
<b>d</b> Included on Part I, line 7 . . . . . ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 1120-L.

Cat. No. 39668S

Schedule M-3 (Form 1120-L) 2010

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120-L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed . . .				
3 Subpart F, QEF, and similar income inclusions . .				
4 Section 78 gross-up . . . . .				
5 Gross foreign distributions previously taxed . . .				
6 Income (loss) from equity method U.S. corporations . .				
7 U.S. dividends not eliminated in tax consolidation .				
8 Minority interest for includible corporations . . . .				
9 Income (loss) from U.S. partnerships . . . . .				
10 Income (loss) from foreign partnerships . . . . .				
11 Income (loss) from other pass-through entities . . .				
12 Items relating to reportable transactions (attach details)				
13 Interest income (attach Form 8916-A) . . . . .				
14 Accrual of bond discount . . . . .				
15 Hedging transactions . . . . .				
16 Mark-to-market income (loss) . . . . .				
17 Deferred and uncollected premiums . . . . .				
18 Sale versus lease (for sellers and/or lessors) . . .				
19 Section 481(a) adjustments . . . . .				
20 Amortization of interest maintenance reserve . . .				
21 Original issue discount and other imputed interest .				
22 Market discount reclassification . . . . .				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities . . . . .				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .				
e Abandonment losses . . . . .				
f Worthless stock losses (attach details) . . . . .				
g Other gain/loss on disposition of assets . . . . .				
24 Capital loss limitation and carryforward used . . .				
25 Other income (loss) items with differences (attach schedule)				
26 <b>Total income (loss) items.</b> Combine lines 1 through 25				
27 <b>Total expense/deduction items</b> (from Part III, line 41)				
28 Other items with no differences . . . . .				
29a Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . .				
b 1120 subgroup reconciliation totals . . . . .				
c PC insurance subgroup reconciliation totals . . . .				
30 <b>Reconciliation totals.</b> Combine lines 29a through 29c				

**Note.** Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-L, page 1, line 20.

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120-L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-L group (7) ☐ 1120-L eliminations

Name of subsidiary (if consolidated return)

Employer identification number

**Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Equity-based compensation . . . . .				
9 Capitalization of deferred acquisition costs . . . . .				
10 Amortization of deferred acquisition costs . . . . .				
11 Meals and entertainment . . . . .				
12 Fines and penalties . . . . .				
13 Judgments, damages, awards, and similar costs . . . . .				
14 Parachute payments . . . . .				
15 Compensation with section 162(m) limitation . . . . .				
16 Pension and profit-sharing . . . . .				
17 Other post-retirement benefits . . . . .				
18 Deferred compensation . . . . .				
19 Charitable contribution of cash and tangible property . . . . .				
20 Charitable contribution of intangible property . . . . .				
21 Charitable contribution limitation/carryforward . . . . .				
22 Change in section 807(c)(1) tax reserves . . . . .				
23 Change in section 807(c)(2) tax reserves . . . . .				
24 Change in all other section 807(c) tax reserves . . . . .				
25 Section 807(f) adjustments for change in computing reserves . . . . .				
26 Section 807(a)(2)(B) tax reserve amount with respect to policyholder share of tax-exempt interest . . . . .				
27 Current year acquisition/reorganization costs (attach schedule) . . . . .				
28 Amortization of acquisition, reorganization, and start-up costs . . . . .				
29 Amortization/impairment of goodwill, insurance in force and ceding commissions . . . . .				
30 Other amortization or impairment write-offs . . . . .				
31 Section 846 amount . . . . .				
32 Depreciation . . . . .				
33 Bad debt expense/agency balances written off . . . . .				
34 Corporate owned life insurance premiums . . . . .				
35 Purchase versus lease (for purchasers and/or lessees) . . . . .				
36 Interest expense (attach Form 8916-A) . . . . .				
37 Domestic production activities deduction . . . . .				
38 Research and development costs (attach schedule) . . . . .				
39 Section 118 exclusion (attach schedule) . . . . .				
40 Other expense/deduction items with differences (attach schedule) . . . . .				
41 <b>Total expense/deduction items.</b> Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .				

Form **1120-PC****U.S. Property and Casualty Insurance Company  
Income Tax Return**

OMB No. 1545-1027

Department of the Treasury  
Internal Revenue Service

For calendar year 2010, or tax year beginning , 2010, and ending , 2010.

**2010**

▶ See separate instructions.

<b>A</b> Check if: <b>1</b> Consolidated return (attach Form 851) <b>2</b> Life-nonlife consolidated return <b>3</b> Schedule M-3 (Form 1120-PC) attached		<b>Please print or type</b>  <b>Name</b> COUNTRY OF INCORPORATION Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state, and ZIP code	<b>B</b> Employer identification number
<b>C</b> Date incorporated <b>FOREIGN CODE</b> <b>D</b> Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(U) <input type="checkbox"/> 953(d) <b>P-TAX BASE CODE</b>			
<b>E</b> Check if: <input checked="" type="checkbox"/> (1) Final return <input type="checkbox"/> (2) Name change <input type="checkbox"/> (3) Address change <input type="checkbox"/> (4) Amended return			

<b>Tax Computation and Payments</b>	<b>1</b> Taxable income (Schedule A, line 37)	<b>1</b>	
	<b>2</b> Taxable investment income for electing small companies (Schedule B, line 21)	<b>2</b>	
	<b>3</b> Check if a member of a controlled group (attach Schedule O (Form 1120))		
	<b>4</b> Income tax <b>INCOME TAX ADJUSTMENT</b>	<b>4</b>	
	<b>5</b> Enter amount of tax that a reciprocal must include	<b>5</b>	
	<b>6</b> Alternative minimum tax (attach Form 4626)	<b>6</b>	
	<b>7</b> Add lines 4 through 6 <b>QUALIFIED ELECTRIC VEHICLE CREDIT</b>	<b>7</b>	
	<b>8a</b> Foreign tax credit (attach Form 1118) <b>FOREIGN TAX CREDIT ADJUSTMENT</b>	<b>8a</b>	
	<b>b</b> Credit from Form 8834, line 29	<b>8b</b>	
	<b>c</b> General business credit (attach Form 3800)	<b>8c</b>	
	<b>d</b> Credit for prior year minimum tax (attach Form 8827)	<b>8d</b>	
	<b>e</b> Bond credits from Form 8912	<b>8e</b>	
	<b>f</b> <b>Total credits.</b> Add lines 8a through 8e <b>LBM-LTC-8697</b>	<b>8f</b>	
	<b>9</b> Subtract line 8f from line 7 <b>LBM-PD-8866</b>	<b>9</b>	
	<b>10</b> Foreign corporations—Tax on income not connected with U.S. business <b>PERSÖNAL HOLDING CO. CODE</b>	<b>10</b>	
	<b>11</b> Personal holding company tax (attach Schedule PH (Form 1120))	<b>11</b>	
	<b>12</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule)	<b>12</b>	
	<b>13</b> <b>Total tax.</b> Add lines 9 through 12 <b>RECAPTURE TAXES FROM:</b> <input type="checkbox"/> INDIAN EMPLOYMENT CREDIT <input type="checkbox"/> QEV CREDIT	<b>13</b>	
<b>14a</b> 2009 overpayment credited to 2010	<b>14a</b>		
<b>b</b> Prior year(s) special estimated tax payments to be applied	<b>14b</b>		
<b>c</b> 2010 estimated tax payments (see instructions)	<b>14c</b>		
<b>d</b> 2010 special estimated tax payments (Do not include on line 14f)	<b>14d</b>		
<b>e</b> 2010 refund applied for on Form 4466	<b>14e</b>		
<b>f</b> Enter the total of lines 14a through 14c less line 14e	<b>14f</b>		
<b>g</b> Tax deposited with Form 7004	<b>14g</b>		
<b>h</b> Credit by reciprocal for tax paid by attorney—fact under section 835(d)	<b>14h</b>		
<b>i</b> Other credits and payments <b>RIC CR. US SPECIAL FUELS TAX</b>	<b>14i</b>		
<b>j</b> Refundable credits from Form 3800, line 19c, and Form 8827, line 8c <b>U.S. Income Tax Paid or Withheld at Source</b>	<b>14j</b>		
<b>15</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached	<b>15</b>		
<b>16</b> <b>Amount owed.</b> If line 14k is smaller than the total of lines 13 and 15, enter amount owed <b>TAX PAYMENT</b>	<b>16</b>		
<b>17</b> <b>Overpayment.</b> If line 14k is larger than the total of lines 13 and 15, enter amount overpaid <b>ADJ.</b>	<b>17</b>		
<b>18</b> Enter amount from line 17: <b>Credited to 2011 estimated tax</b> <b>Refunded</b>	<b>18</b>		

**Sign Here**

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

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No**Paid Preparer Use Only**

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 64270Q

Form **1120-PC** (2010)

**Schedule A Taxable Income—Section 832** (see instructions)

<b>Income</b>	<b>1</b>	Premiums earned (Schedule E, line 7)	<b>1</b>			
	<b>2</b>	Dividends (Schedule C, line 14)	<b>2</b>			
			(a) Interest received	(b) Amortization of premium		
	<b>3a</b>	Gross interest				
	<b>b</b>	Interest exempt under section 103				
	<b>c</b>	Subtract line 3b from line 3a				
	<b>d</b>	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	<b>3d</b>			
	<b>4</b>	Gross rents	<b>4</b>			
	<b>5</b>	Gross royalties	<b>5</b>			
	<b>6</b>	Capital gain net income (attach Schedule D (Form 1120))	<b>6</b>			
<b>7</b>	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>7</b>				
<b>8</b>	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	<b>8</b>				
<b>9</b>	Income on account of special income and deduction accounts	<b>9</b>				
<b>10</b>	Income from protection against loss account (see instructions)	<b>10</b>				
<b>11</b>	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	<b>11</b>				
<b>12</b>	Income from a special loss discount account (attach Form 88)	<b>12</b>				
<b>13</b>	Other income (attach schedule)	<b>13</b>				
<b>14</b>	Gross income. Add lines 1 through 13	<b>14</b>				
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>15</b>	Compensation of officers (attach schedule) (see instructions)	<b>15</b>			
	<b>16</b>	Salaries and wages (less employment credits)	<b>16</b>			
	<b>17</b>	Agency balances and bills receivable that became worthless during the tax year	<b>17</b>			
	<b>18</b>	Rents	<b>18</b>			
	<b>19</b>	Taxes and licenses	<b>19</b>			
	<b>20a</b>	Interest ▶	<b>b</b>	Less tax-exempt interest exp. ▶	<b>c</b>	Bal. ▶
	<b>21</b>	Charitable contributions	<b>21</b>			
	<b>22</b>	Depreciation (attach Form 4562)	<b>22</b>			
	<b>23</b>	Depletion	<b>23</b>			
	<b>24</b>	Pension, profit-sharing, etc., plans	<b>24</b>			
	<b>25</b>	Employee benefit programs	<b>25</b>			
	<b>26</b>	Losses incurred (Schedule F, line 14)	<b>26</b>			
	<b>27</b>	Additional deduction (attach Form 8816)	<b>27</b>			
	<b>28</b>	Other capital losses (Schedule G, line 12, column (g))	<b>28</b>			
	<b>29</b>	Dividends to policyholders	<b>29</b>			
	<b>30</b>	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	<b>30</b>			
	<b>31</b>	Other deductions (see instructions) (attach schedule)	<b>31</b>			
	<b>32</b>	Total deductions. Add lines 15 through 31	<b>32</b>			
	<b>33</b>	Subtotal. Subtract line 32 from line 14	<b>33</b>			
	<b>34a</b>	Special deduction for section 833 organizations (Schedule H, line 9)	<b>34a</b>			
	<b>b</b>	Deduction on account of special income and deduction accounts	<b>34b</b>			
	<b>c</b>	Total. Add lines 34a and 34b	<b>34c</b>			
	<b>35</b>	Subtotal. Subtract line 34c from line 33	<b>35</b>			
	<b>36a</b>	Dividends-received deduction (Schedule C, line 25)	<b>36a</b>			
	<b>b</b>	Net operating loss deduction	<b>36b</b>			
	<b>c</b>	Total. Add lines 36a and 36b	<b>36c</b>			
<b>37</b>	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	<b>37</b>				

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**Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834** (see instructions)

		(a) Interest received	(b) Amortization of premium		
<b>Income</b>	<b>1a</b> Gross interest . . . . .				
	<b>b</b> Interest exempt under section 103 . . . . .				
	<b>c</b> Subtract line 1b from line 1a . . . . .				
	<b>d</b> Taxable interest. Subtract line 1c, column (b) from line 1c, column (a) . . . . .			<b>1d</b>	
<b>Deductions</b>	<b>2</b> Dividends (Schedule C, line 14) . . . . .			<b>2</b>	
	<b>3</b> Gross rents . . . . .			<b>3</b>	
	<b>4</b> Gross royalties . . . . .			<b>4</b>	
	<b>5</b> Gross income from a trade or business, other than an insurance business, and from Form 4797 . . . . .			<b>5</b>	
	<b>6</b> Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C) <b>DP-PROD-ACTVTY-DED</b> . . . . .			<b>6</b>	
	<b>7</b> Gain from Schedule D (Form 1120), line 14 . . . . .			<b>7</b>	
	<b>8</b> Gross investment income. Add lines 1d through 7 . . . . .			<b>8</b>	
	<b>9</b> Real estate taxes . . . . .			<b>9</b>	
	<b>10</b> Other real estate expenses . . . . .			<b>10</b>	
	<b>11</b> Depreciation (attach Form 4562) . . . . .			<b>11</b>	
	<b>12</b> Depletion . . . . .			<b>12</b>	
	<b>13</b> Trade or business deductions as provided in section 834(c)(8) (attach schedule) . . . . .			<b>13</b>	
	<b>14</b> Interest . . . . .			<b>14</b>	
	<b>15</b> Other capital losses (Schedule G, line 12, column (g)) . . . . .			<b>15</b>	
	<b>16</b> Total. Add lines 9 through 15 . . . . .			<b>16</b>	
	<b>17</b> Investment expenses (attach schedule) <b>DP-PROD-ACTVTY-DED</b> . . . . .			<b>17</b>	
	<b>18</b> Total deductions. Add lines 16 and 17 <b>DEDUCTION ADJUSTMENT</b> . . . . .			<b>18</b>	
	<b>19</b> Subtract line 18 from line 8 . . . . .			<b>19</b>	
	<b>20</b> Dividends-received deduction (Schedule C, line 25) . . . . .			<b>20</b>	
<b>21</b> Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2 . . . . .			<b>21</b>		




**Part II—Invested Assets Book Values**

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year	(b) End of tax year
<b>22</b>	Real estate . . . . .		
<b>23</b>	Mortgage loans . . . . .		
<b>24</b>	Collateral loans . . . . .		
<b>25</b>	Policy loans, including premium notes . . . . .		
<b>26</b>	Bonds of domestic corporations . . . . .		
<b>27</b>	Stock of domestic corporations . . . . .		
<b>28</b>	Government obligations, etc. . . . .		
<b>29</b>	Bank deposits bearing interest . . . . .		
<b>30</b>	Other interest-bearing assets (attach schedule) . . . . .		
<b>31</b>	Total. Add lines 22 through 30 . . . . .		
<b>32</b>	Add columns (a) and (b), line 31 . . . . .		
<b>33</b>	Mean of invested assets for the tax year. Enter one-half of line 32 . . . . .		
<b>34</b>	Multiply line 33 by .0025 . . . . .		
<b>35</b>	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16 . . . . .		
<b>36</b>	Multiply line 33 by .0375 . . . . .		
<b>37</b>	Subtract line 36 from line 35. Do not enter less than zero . . . . .		
<b>38</b>	Multiply line 37 by .25 . . . . .		
<b>39</b>	Limitation on deduction for investment expenses. Add lines 34 and 38 . . . . .		

WHEN IDENTIFIABLE: COMPENSATION OF OFFICERS, SALARIES+WAGES, ESOP DIVS.,  
 RENT PAID, TAXES PAID, ADVERTISING, PENSION- OFIT SHARIN PLANS, CONTRIBUTIONS  
 EMPLOYEE BENEFIT PROGRAMS, TOTAL AMORTIZATION, AD DEBTS, REPAIRS

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<b>Schedule C Dividends and Special Deductions</b> (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
<b>Income</b>			
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) . . . . .	<b>1</b>	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) . . . . .	<b>2</b>	
<b>3</b>	Dividends on debt-financed stock of domestic and foreign corporations . . . . .	<b>3</b>	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities . . . . .	<b>4</b>	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities . . . . .	<b>5</b>	
<b>6</b>	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs . . . . .	<b>6</b>	
<b>7</b>	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs . . . . .	<b>7</b>	
<b>8</b>	Dividends from wholly owned foreign subsidiaries and certain FSCs . . . . .	<b>8</b>	
<b>9</b>	Dividends from affiliated companies  <b>DIVIDEND AFFILIATED ADJUSTMENT</b> . . . . .	<b>9</b>	
<b>10</b>	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8 . . . . .	<b>10</b>	
<b>11</b>	Income from controlled foreign corporations under subpart F (attach Forms 5471) . . . . .	<b>11</b>	
<b>12</b>	Foreign dividend gross-up (section 78) . . . . .	<b>12</b>	
<b>13</b>	Other dividends (attach schedule)  <b>DIVIDENDS FROM IC-DISC DIVIDEND ADJUSTMENT</b> . . . . .	<b>13</b>	
<b>14</b>	<b>Total dividends.</b> Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies . . . . .	<b>14</b>	
<b>Deduction</b>		<b>Dividends-Received Deduction</b>	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
<b>15</b>	Multiply line 1 by 70% . . . . .	<b>15</b>	
<b>16</b>	Multiply line 2 by 80% . . . . .	<b>16</b>	
<b>17</b>	Deduction for line 3 (see instructions) . . . . .	<b>17</b>	
<b>18</b>	Multiply line 4 by 42% . . . . .	<b>18</b>	
<b>19</b>	Multiply line 5 by 48% . . . . .	<b>19</b>	
<b>20</b>	Multiply line 6 by 70% . . . . .	<b>20</b>	
<b>21</b>	Multiply line 7 by 80% . . . . .	<b>21</b>	
<b>22</b>	Enter the amount from line 8 . . . . .	<b>22</b>	
<b>23</b>	<b>Total.</b> Add lines 15 through 22. (See instructions for limitation.) . . . . .	<b>23</b>	
<b>24</b>	<b>Total.</b> Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10  <b>SPECIAL DEDUCTION ADJ.</b> . . . . .	<b>24</b>	
<b>25</b>	<b>Total deductions.</b> Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies . . . . .	<b>25</b>	

**Schedule E Premiums Earned—Section 832** (see instructions)

<b>1</b>	Net premiums written . . . . .		<b>1</b>		
<b>2</b>	Unearned premiums on outstanding business at the end of the preceding tax year:				
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of qualifying section 833 organizations (see instructions) . . . . .	<b>2a</b>			
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>2b</b>			
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>2c</b>			
<b>d</b>	Enter 80% of all other unearned premiums (see instructions) . . . . .	<b>2d</b>			
<b>e</b>	Total. Add lines 2a through 2d . . . . .		<b>2e</b>		
<b>3</b>	Total. Add lines 1 and 2e . . . . .		<b>3</b>		
<b>4</b>	Unearned premiums on outstanding business at the end of the current tax year:				
<b>a</b>	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of qualifying section 833 organizations (see instructions) . . . . .	<b>4a</b>			
<b>b</b>	Enter 90% of unearned premiums attributable to insuring certain securities . . . . .	<b>4b</b>			
<b>c</b>	Discounted unearned premiums attributable to title insurance . . . . .	<b>4c</b>			
<b>d</b>	Enter 80% of all other unearned premiums (see instructions) . . . . .	<b>4d</b>			
<b>e</b>	Total. Add lines 4a through 4d . . . . .		<b>4e</b>		
<b>5</b>	Subtract line 4e from line 3 . . . . .		<b>5</b>		
<b>6</b>	Transitional adjustments under section 832(b)(7)(D) (see instructions) . . . . .		<b>6</b>		
<b>7</b>	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1 . . . . .		<b>7</b>		

**Schedule F Losses Incurred—Section 832** (see instructions)

<b>1</b>	Losses paid during the tax year (attach schedule) . . . . .		<b>1</b>		
<b>2</b>	Balance outstanding at the end of the current tax year for:				
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>2a</b>			
<b>b</b>	Discounted unpaid losses . . . . .	<b>2b</b>			
<b>c</b>	Total. Add lines 2a and 2b . . . . .		<b>2c</b>		
<b>3</b>	Add lines 1 and 2c . . . . .		<b>3</b>		
<b>4</b>	Balance outstanding at the end of the preceding tax year for:				
<b>a</b>	Unpaid losses on life insurance contracts . . . . .	<b>4a</b>			
<b>b</b>	Discounted unpaid losses . . . . .	<b>4b</b>			
<b>c</b>	Total. Add lines 4a and 4b . . . . .		<b>4c</b>		
<b>5</b>	Subtract line 4c from line 3 . . . . .		<b>5</b>		
<b>6</b>	Estimated salvage and reinsurance recoverable at the end of the preceding tax year . . . . .		<b>6</b>		
<b>7</b>	Estimated salvage and reinsurance recoverable at the end of the current tax year . . . . .		<b>7</b>		
<b>8</b>	Losses incurred (line 5 plus line 6 less line 7) . . . . .		<b>8</b>		
<b>9</b>	Tax-exempt interest subject to section 832(b)(5)(B) . . . . .	<b>9</b>			
<b>10</b>	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24) . . . . .	<b>10</b>			
<b>11</b>	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F) . . . . .	<b>11</b>			
<b>12</b>	Total. Add lines 9, 10, and 11 . . . . .		<b>12</b>		
<b>13</b>	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15 . . . . .		<b>13</b>		
<b>14</b>	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26 . . . . .		<b>14</b>		

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**Schedule G Other Capital Losses** (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

<b>1</b>	Dividends and similar distributions paid to policyholders . . . . .	<b>1</b>		
<b>2</b>	Losses paid . . . . .	<b>2</b>		
<b>3</b>	Expenses paid . . . . .	<b>3</b>		
<b>4</b>	Total. Add lines 1, 2, and 3 . . . . .	<b>4</b>		
<b>Note. Adjust lines 5 through 8 to cash method if necessary.</b>				
<b>5</b>	Interest received . . . . .	<b>5</b>		
<b>6</b>	Dividends-received (Schedule C, line 14) . . . . .	<b>6</b>		
<b>7</b>	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only) . . . . .	<b>7</b>		
<b>8</b>	Net premiums received . . . . .	<b>8</b>		
<b>9</b>	<b>Total.</b> Add lines 5 through 8 . . . . .	<b>9</b>		
<b>10</b>	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0- . . . . .	<b>10</b>		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
<b>11</b>						
<b>12</b>	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies) . . . . .					

**Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations** (see instructions)

<b>1</b>	Amount expended on reimbursement for clinical services provided to enrollees, as reported under section 2718 of the Public Health Service Act (PHSA) (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Total premium revenue as reported under section 2718 of the PHSA (see instructions) . . . . .	<b>2</b>		
<b>3a</b>	Percentage of total premium revenue expended on reimbursement for clinical services provided to enrollees. Divide line 1 by line 2. Enter percentage ► . . . . .			
<b>b</b>	Is the percentage reported on line 3a 85% or more?			
<input type="checkbox"/> <b>Yes.</b> Go to line 4. <input type="checkbox"/> <b>No.</b> Skip lines 4 through 7, and go to line 8.				
<b>4</b>	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts . . . . .	<b>4</b>		
<b>5</b>	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts . . . . .	<b>5</b>		
<b>6</b>	<b>Total.</b> Add lines 4 and 5 . . . . .	<b>6</b>		
<b>7</b>	Multiply line 6 by .25 . . . . .	<b>7</b>		
<b>8</b>	Beginning adjusted surplus . . . . .	<b>8</b>		
<b>9</b>	<b>Special deduction.</b> If you checked "No" on line 3b, enter -0- here, you cannot take the special deduction. All others subtract line 8 from line 7. If zero or less, enter -0-. Enter amount here and on Schedule A, line 34a. (See instructions for limitation.) . . . . .	<b>9</b>		
<b>10</b>	Net operating loss deduction (Schedule A, line 36b) . . . . .	<b>10</b>		
<b>11</b>	Net exempt income:			
<b>a</b>	Adjusted tax-exempt income . . . . .	<b>11a</b>		
<b>b</b>	Adjusted dividends-received deduction . . . . .	<b>11b</b>		
<b>12</b>	Taxable income (Schedule A, line 37) . . . . .	<b>12</b>		
<b>13</b>	<b>Ending adjusted surplus.</b> Add lines 8 through 12 . . . . .	<b>13</b>		

**Schedule I Other Information** (see instructions)

		Yes	No			Yes	No
<b>1</b>	Check method of accounting:			(c) The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶			
<b>a</b>	<input type="checkbox"/> Cash						
<b>b</b>	<input type="checkbox"/> Accrual						
<b>c</b>	<input type="checkbox"/> Other (specify) ▶						
<b>2</b>	Check box for kind of company:			<b>7</b>	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses? . . . . .		
<b>a</b>	<input type="checkbox"/> Mutual						
<b>b</b>	<input type="checkbox"/> Stock						
<b>3</b>	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . .			<b>8a</b>	Enter the total unpaid losses shown on the corporation's annual statement:		
If "Yes," attach a schedule showing:				(1) for the current tax year: \$			
(a) name and employer identification number (EIN);				(2) for the previous tax year: \$			
(b) percentage owned; and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				<b>b</b> Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:			
				(1) for the current tax year: \$			
				(2) for the previous tax year: \$			
<b>4</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . .			<b>9</b>	Does the corporation discount any of the loss reserves shown on its annual statement? . . .		
If "Yes," enter name and EIN of the parent corporation ▶ <b>EIN</b> <b>NAME</b>				<b>10</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
				<b>11</b>	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here . . . . . ▶		
<b>5</b>	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . . .			If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.			
If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in <b>4</b> above.)				<b>12</b>	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$		
Enter percentage owned ▶				<b>13</b>	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)? If "Yes," complete and attach Schedule UTP . . . . .		
<b>6</b>	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:						
(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:							
(a) Percentage owned ▶ and (b) Owner's country ▶							

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**Schedule L Balance Sheets per Books** (All filers are required to complete this schedule.)

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach schedule) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach schedule) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach schedule) . . . . .				
15	Total assets . . . . .				
<b>ASSET ADJUSTMENT END OF YEAR</b>					
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Insurance liabilities (see instructions) . . . . .				
19	Other current liabilities (attach schedule) . . . . .				
20	Loans from shareholders . . . . .				
21	Mortgages, notes, bonds payable in 1 year or more . . . . .				
22	Other liabilities (attach schedule) . . . . .				
23	Capital stock: a Preferred stock . . . . .				
	b Common stock . . . . .				
24	Additional paid-in capital . . . . .				
25	Retained earnings—Appropriated (attach schedule) . . . . .				
26	Retained earnings—Unappropriated . . . . .				
27	Adjustments to shareholders' equity (attach schedule) . . . . .				
28	Less cost of treasury stock . . . . .				
<b>LIABILITY ADJUSTMENT END OF YEAR</b>					
29	Total liabilities and shareholders' equity . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return**

**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1	Net income (loss) per books . . . . .		7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax per books . . . . .		a	Tax-exempt interest \$ . . . . .	
3	Excess of capital losses over capital gains . . . . .		8	Deductions in this tax return not charged against book income this year (itemize)	
4	Income subject to tax not recorded on books this year (itemize) . . . . .		a	Depreciation \$ . . . . .	
5	Expenses recorded on books this year not deducted in this return (itemize)		b	Charitable contributions \$ . . . . .	
a	Depreciation \$ . . . . .		9	Add lines 7 and 8 . . . . .	
b	Charitable contributions \$ . . . . .		10	Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9 . . . . .	
c	Travel and entertainment \$ . . . . .				
6	Add lines 1 through 5 . . . . .				

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)**

1	Balance at beginning of year . . . . .		5	Distributions: a Cash . . . . .	
2	Net income (loss) per books . . . . .			b Stock . . . . .	
3	Other increases (itemize) . . . . .			c Property . . . . .	
4	Add lines 1, 2, and 3 . . . . .		6	Other decreases (itemize) . . . . .	
			7	Add lines 5 and 6 . . . . .	
			8	Balance at end of year (line 4 less line 7) . . . . .	

**SCHEDULE M-3  
(Form 1120-PC)**Department of the Treasury  
Internal Revenue Service**Net Income (Loss) Reconciliation for U.S. Property and Casualty  
Insurance Companies With Total Assets of \$10 Million or More**▶ **Attach to Form 1120-PC.**  
▶ **See separate instructions.**

OMB No. 1545-0127

**2010**

Check applicable box(es):

(1) ☐ Non-consolidated return(2) ☐ Consolidated return (Form 1120-PC only)(3) ☐ Mixed 1120/L/PC group(4) ☐ Dormant subsidiaries schedule attached

Name of corporation (common parent, if consolidated return)

Employer identification number

**Part I Financial Information and Net Income (Loss) Reconciliation** (see instructions)**1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?☐ **Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.**b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?☐ **Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.☐ **No.** Go to line 1c.**c** Did the corporation prepare a non-tax-basis income statement for that period?☐ **Yes.** Complete lines 2a through 11 with respect to that income statement.☐ **No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.**2a** Enter the income statement period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_**b** Has the corporation's income statement been restated for the income statement period on line 2a?☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)☐ **No.****c** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2a?☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)☐ **No.****3a** Is any of the corporation's voting common stock publicly traded?☐ **Yes.**☐ **No.** If "No," go to line 4a.**b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock . . . . .**c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock . . . . .**4a** Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 . . . . .**b** Indicate accounting standard used for line 4a (see instructions):(1) ☐ GAAP (2) ☐ IFRS (3) ☐ Statutory (4) ☐ Other (specify) \_\_\_\_\_**5a** Net income from nonincludible foreign entities (attach schedule) . . . . .**b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .**6a** Net income from nonincludible U.S. entities (attach schedule) . . . . .**b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .**7a** Net income (loss) of other includible foreign disregarded entities (attach schedule) . . . . .**b** Net income (loss) of other includible U.S. disregarded entities (attach schedule) . . . . .**c** Net income (loss) of other includible corporations (attach schedule) . . . . .**8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .**9** Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .**10a** Intercompany dividend adjustments to reconcile to line 11 (attach schedule) . . . . .**b** Other statutory accounting adjustments to reconcile to line 11 (attach schedule) . . . . .**c** Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .**11** **Net income (loss) per income statement of includible corporations.** Combine lines 4a through 10c  
**Note.** Part I, line 11, must equal the amount on Part II, line 30, column (a) and on Schedule M-2, line 2.**12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4 . . . . . ▶		
<b>b</b> Removed on Part I, line 5 . . . . . ▶		
<b>c</b> Removed on Part I, line 6 . . . . . ▶		
<b>d</b> Included on Part I, line 7 . . . . . ▶		

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return** (see instructions)

Income (Loss) Items (Attach schedules for lines 1 through 11)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>1</b> Income (loss) from equity method foreign corporations				
<b>2</b> Gross foreign dividends not previously taxed . . . . .				
<b>3</b> Subpart F, QEF, and similar income inclusions . . . . .				
<b>4</b> Section 78 gross-up . . . . .				
<b>5</b> Gross foreign distributions previously taxed . . . . .				
<b>6</b> Income (loss) from equity method U.S. corporations . . . . .				
<b>7</b> U.S. dividends not eliminated in tax consolidation . . . . .				
<b>8</b> Minority interest for includible corporations . . . . .				
<b>9</b> Income (loss) from U.S. partnerships . . . . .				
<b>10</b> Income (loss) from foreign partnerships . . . . .				
<b>11</b> Income (loss) from other pass-through entities . . . . .				
<b>12</b> Items relating to reportable transactions (attach details)				
<b>13</b> Interest income (attach Form 8916-A) . . . . .				
<b>14</b> Hedging transactions . . . . .				
<b>15</b> Mark-to-market income (loss) . . . . .				
<b>16</b> Premium income (attach schedule) . . . . .				
<b>17</b> Sale versus lease (for sellers and/or lessors) . . . . .				
<b>18</b> Section 481(a) adjustments . . . . .				
<b>19</b> Income from a special loss discount account . . . . .				
<b>20</b> Income recognition from long-term contracts . . . . .				
<b>21</b> Original issue discount and other imputed interest . . . . .				
<b>22</b> Reserved for future use . . . . .				
<b>23a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than pass-through entities . . . . .				
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
<b>e</b> Abandonment losses . . . . .				
<b>f</b> Worthless stock losses (attach details) . . . . .				
<b>g</b> Other gain/loss on disposition of assets . . . . .				
<b>24</b> Capital loss limitation and carryforward used . . . . .				
<b>25</b> Other income (loss) items with differences (attach schedule)				
<b>26 Total income (loss) items.</b> Combine lines 1 through 25				
<b>27 Total expense/deduction items</b> (from Part III, line 41)				
<b>28</b> Other items with no differences . . . . .				
<b>29a</b> Mixed groups, see instructions. All others, combine lines 26 through 28 . . . . .				
<b>b</b> 1120 subgroup reconciliation totals . . . . .				
<b>c</b> Life insurance subgroup reconciliation totals . . . . .				
<b>30 Reconciliation totals.</b> Combine lines 29a through 29c				

**Note.** Line 30, column (a) must equal the amount on Part I, line 11, and column (d) must equal Form 1120-PC, Schedule A, line 35.

Name of corporation (common parent, if consolidated return)

Employer identification number

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☐ Subsidiary corp (5) ☐ Mixed 1120/L/PC groupCheck if a sub-consolidated: (6) ☐ 1120-PC group (7) ☐ 1120-PC eliminations

Name of subsidiary (if consolidated return)

Employer identification number

**Part III** **Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Foreign withholding taxes . . . . .				
8 Stock option expense . . . . .				
9 Other equity-based compensation . . . . .				
10 Meals and entertainment . . . . .				
11 Fines and penalties . . . . .				
12 Judgments, damages, awards, and similar costs . . . . .				
13 Parachute payments . . . . .				
14 Compensation with section 162(m) limitation . . . . .				
15 Pension and profit-sharing . . . . .				
16 Other post-retirement benefits . . . . .				
17 Deferred compensation . . . . .				
18 Charitable contribution of cash and tangible property . . . . .				
19 Charitable contribution of intangible property . . . . .				
20 Charitable contribution limitation/carryforward . . . . .				
21 Write-off of premium receivables . . . . .				
22 Guarantee fund assessments . . . . .				
23 Current year acquisition or reorganization investment banking fees . . . . .				
24 Current year acquisition or reorganization legal and accounting fees . . . . .				
25 Current year acquisition/reorganization other costs . . . . .				
26 Amortization of acquisition, reorganization, and start-up costs . . . . .				
27 Amortization/impairment of goodwill, insurance in force, and ceding commissions . . . . .				
28 Other amortization or impairment write-offs . . . . .				
29 Discounting of unpaid losses (section 846) (attach schedule) . . . . .				
30 Reduction of loss deduction (section 832(b)(5)(B)) . . . . .				
31 Depreciation . . . . .				
32 Bad debt expense and/or agency balances written off . . . . .				
33 Deduction from a special loss discount account . . . . .				
34 Corporate owned life insurance premiums . . . . .				
35 Purchase versus lease (for purchasers and/or lessees) . . . . .				
36 Interest expense (attach Form 8916-A) . . . . .				
37 Domestic production activities deduction . . . . .				
38 Research and development costs (attach schedule) . . . . .				
39 Section 118 exclusion (attach schedule) . . . . .				
40 Other expense/deduction items with differences (attach schedule) . . . . .				
41 <b>Total expense/deduction items.</b> Combine lines 1 through 40. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive . . . . .				

PRIOR YEAR EIN

MERGE EIN

Form **1120-REIT**

# U.S. Income Tax Return for Real Estate Investment Trusts

OMB No. 1545-1004

Department of the Treasury  
Internal Revenue Service

For calendar year 2010 or tax year beginning , 2010, ending , 20

**2010**

See separate instructions.

<b>A</b> Year of REIT status election	Please Type or Print	Name	<b>C</b> Employer identification number
<b>B</b> Check if a: 1 REIT with 100% owned subsidiaries (see instructions) 2 Personal holding co. (attach Sch. PH)		Number, street, and room or suite no. (If a P.O. box, see instructions.)	<b>D</b> Date REIT established
		City or town, state, and ZIP code	<b>E</b> Total assets (see instructions) \$
<b>F</b> Check applicable box(es): (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return			<b>H</b> PBA code (see instructions)
<b>G</b> Identify the type of REIT (see instructions): (1) <input type="checkbox"/> Equity REIT (2) <input type="checkbox"/> Mortgage REIT			<b>PBA CODE</b>

## Part I—Real Estate Investment Trust Taxable Income (see instructions)

Income (EXCLUDING income required to be reported in Part II or Part IV)		SOI INDUSTRY CODE	
<b>1</b> Dividends		<b>1</b>	
<b>2</b> Interest		<b>2</b>	
<b>3</b> Gross rents from real property		<b>3</b>	
<b>4</b> Other gross rents		<b>4</b>	
<b>5</b> Capital gain net income (attach Schedule D (Form 1120))		<b>5</b>	
<b>6</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		<b>6</b>	
<b>7</b> Other income (see instructions—attach schedule) <b>INCOME ADJUSTMENT</b>		<b>7</b>	
<b>8</b> <b>Total income.</b> Add lines 1 through 7		<b>8</b>	

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)			
<b>9</b> Compensation of officers		<b>9</b>	
<b>10</b> Salaries and wages (less employment credits)		<b>10</b>	
<b>11</b> Repairs and maintenance		<b>11</b>	
<b>12</b> Bad debts		<b>12</b>	
<b>13</b> Rents		<b>13</b>	
<b>14</b> Taxes and licenses		<b>14</b>	
<b>15</b> Interest		<b>15</b>	
<b>16</b> Depreciation (attach Form 4562)		<b>16</b>	
<b>17</b> Advertising		<b>17</b>	
<b>18</b> Other deductions (see instructions—attach schedule) <b>TOTAL AMORTIZATION</b>		<b>18</b>	
<b>19</b> <b>Total deductions.</b> Add lines 9 through 18 <b>DEDUCTION ADJUSTMENT</b>		<b>19</b>	
<b>20</b> Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8		<b>20</b>	
<b>21</b> <b>Less:</b> a Net operating loss deduction (see instructions)	<b>21a</b>		
b Total deduction for dividends paid (Schedule A, line 6)	<b>21b</b>		
c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	<b>21c</b>		
		<b>21d</b>	

Tax and Payments			
<b>22</b> <b>Real estate investment trust taxable income.</b> Subtract line 21d from line 20		<b>22</b>	
<b>23</b> <b>Total tax</b> (Schedule J, line 7)		<b>23</b>	
<b>24</b> <b>Payments:</b> a 2009 overpayment credited to 2010	<b>24a</b>		
b 2010 estimated tax payments	<b>24b</b>		
c Less 2010 refund applied for on Form 4466	<b>24c</b> ( ) d Bal	<b>24d</b>	
e Tax deposited with Form 7004		<b>24e</b>	
f Credits: (1) Form 2439 (2) Form 4136		<b>24f</b>	
g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		<b>24g</b>	
<b>25</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <b>TAX PAYMENT ADJUSTMENT</b>		<b>24h</b>	
<b>26</b> <b>Tax due.</b> If line 24h is smaller than the total of lines 23 and 25, enter amount owed		<b>25</b>	
<b>27</b> <b>Overpayment.</b> If line 24h is larger than the total of lines 23 and 25, enter amount overpaid		<b>26</b>	
<b>28</b> Enter amount of line 27 you want: <b>Credited to 2011 estimated tax</b> <b>Refunded</b>		<b>27</b>	
		<b>28</b>	

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

Signature of officer	Date	Title
----------------------	------	-------

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

**Part II—Tax on Net Income From Foreclosure Property** (Section 856(e)) (see instructions)

<b>1</b>	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach schedule) . . . . .	<b>1</b>		
<b>2</b>	Gross income from foreclosure property (see instructions—attach schedule) . . . . .	<b>2</b>		
<b>3</b>	Total income from foreclosure property. Add lines 1 and 2 . . . . .	<b>3</b>		
<b>4</b>	Deductions directly connected with the production of income shown on line 3 (attach schedule) . . . . .	<b>4</b>		
<b>5</b>	Net income from foreclosure property. Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6</b>	<b>Tax on net income from foreclosure property.</b> Multiply line 5 by 35%. Enter here and on Schedule J, line 2b . . . . .	<b>6</b>		

**Part III—Tax for Failure To Meet Certain Source-of-Income Requirements** (Section 857(b)(5)) (see instructions)

<b>1a</b>	Enter total income from Part I, line 8 . . . . .	<b>1a</b>			
<b>b</b>	Enter total income from foreclosure property from Part II, line 3 . . . . .	<b>1b</b>			
<b>c</b>	Total. Add lines 1a and 1b . . . . .	<b>1c</b>			
<b>2a</b>	Enter income from hedging transactions referred to in section 856(c)(5)(G) . . . . .	<b>2a</b>			
<b>b</b>	Subtract line 2a from line 1c . . . . .	<b>2b</b>			
<b>c</b>	Multiply line 2b by 95% . . . . .	<b>2c</b>			
<b>3</b>	Enter income on line 1c from sources referred to in section 856(c)(2) . . . . .	<b>3</b>			
<b>4</b>	Subtract line 3 from line 2c. (If zero or less, enter -0-.) . . . . .	<b>4</b>			
<b>5</b>	Multiply line 1c by 75% . . . . .	<b>5</b>			
<b>6</b>	Enter income on line 1c from sources referred to in section 856(c)(3) . . . . .	<b>6</b>			
<b>7</b>	Subtract line 6 from line 5. (If zero or less, enter -0-.) . . . . .	<b>7</b>			
<b>8</b>	Enter the greater of line 4 or line 7. <b>(If line 8 is zero, do not complete the rest of Part III.)</b> . . . . .	<b>8</b>			
<b>9</b>	Enter the amount from Part I, line 20 . . . . .	<b>9</b>			
<b>10</b>	Enter the net capital gain from Schedule D (Form 1120), line 13 . . . . .	<b>10</b>			
<b>11</b>	Subtract line 10 from line 9 . . . . .	<b>11</b>			
<b>12a</b>	Enter total income from Part I, line 8 . . . . .	<b>12a</b>			
<b>b</b>	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.) . . . . .	<b>12b</b>			
<b>c</b>	Add lines 12a and 12b . . . . .	<b>12c</b>			
<b>13</b>	Enter capital gain net income from Part I, line 5 . . . . .	<b>13</b>			
<b>14</b>	Subtract line 13 from line 12c . . . . .	<b>14</b>			
<b>15</b>	Divide line 11 by line 14. Carry the result to five decimal places . . . . .	<b>15</b>			
<b>16</b>	<b>Section 857(b)(5) tax.</b> Multiply line 8 by line 15. Enter here and on Schedule J, line 2c . . . . .	<b>16</b>			

**Part IV—Tax on Net Income From Prohibited Transactions** (see instructions)

<b>1</b>	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property) . . . . .	<b>1</b>		
<b>2</b>	Deductions directly connected with the production of income shown on line 1 . . . . .	<b>2</b>		
<b>3</b>	<b>Tax on net income from prohibited transactions.</b> Subtract line 2 from line 1. Enter here and on Schedule J, line 2d . . . . .	<b>3</b>		

**Schedule A Deduction for Dividends Paid** (see instructions)

<b>1</b>	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860 . . . . .	<b>1</b>		
<b>2</b>	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year . . . . .	<b>2</b>		
<b>3</b>	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9) . . . . .	<b>3</b>		
<b>4</b>	Consent dividends (attach Forms 972 and 973) . . . . .	<b>4</b>		
<b>5</b>	Total dividends paid. Add lines 1 through 4 . . . . .	<b>5</b>		
<b>6</b>	<b>Total deduction for dividends paid.</b> If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 5 here and on line 21b of page 1 . . . . .	<b>6</b>		

**Schedule J Tax Computation** (see instructions)

<b>1</b> Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) ▶ <input checked="" type="checkbox"/>			
<b>Important:</b> Members of a controlled group, see instructions.			
<b>2a</b> Tax on REIT taxable income	<input checked="" type="checkbox"/> INCOME TAX ADJUSTMENT	<b>2a</b>	
<b>b</b> Tax from Part II, line 6		<b>2b</b>	
<b>c</b> Tax from Part III, line 16		<b>2c</b>	
<b>d</b> Tax from Part IV, line 3		<b>2d</b>	
<b>e</b> Tax imposed under section 857(b)(7)(A) (see instructions)		<b>2e</b>	
<b>f</b> Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5)		<b>2f</b>	
<b>g</b> Alternative minimum tax (attach Form 4626)		<b>2g</b>	
<b>h</b> <b>Income tax.</b> Add lines 2a through 2g		<b>2h</b>	<input checked="" type="checkbox"/>
<b>3a</b> Foreign tax credit (attach Form 1118)	<input checked="" type="checkbox"/> FOREIGN TAX CREDIT ADJ	<b>3a</b>	
<b>b</b> Credit from Form 8834, line 29		<b>3b</b>	
<b>c</b> General business credit (attach Form 3800)		<b>3c</b>	
<b>d</b> Other credits (attach schedule—see instructions)		<b>3d</b>	
<b>e</b> <b>Total credits.</b> Add lines 3a through 3d		<b>3e</b>	<input checked="" type="checkbox"/>
<b>4</b> Subtract line 3e from line 2h	<input checked="" type="checkbox"/> PERSONAL HOLDING CO. CODE	<b>4</b>	<input checked="" type="checkbox"/>
<b>5</b> Personal holding company tax (attach Schedule PH (Form 1120))		<b>5</b>	<input checked="" type="checkbox"/>
<b>6</b> Other taxes. Check if from: <input checked="" type="checkbox"/> Form 4255 <input checked="" type="checkbox"/> Form 8611 <input checked="" type="checkbox"/> Other (attach schedule)		<b>6</b>	
<b>7</b> <b>Total tax.</b> Add lines 4 through 6. Enter here and on line 23, page 1	<input checked="" type="checkbox"/> ADJUSTMENT TO TOTAL TAX	<b>7</b>	<input checked="" type="checkbox"/>

**Schedule K Other Information** (see instructions)

<b>1</b> Check method of accounting:	Yes	No	<b>5</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:	Yes	No
<b>a</b> <input type="checkbox"/> Cash			(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter: <input checked="" type="checkbox"/>		
<b>b</b> <input type="checkbox"/> Accrual <input checked="" type="checkbox"/>			<b>a</b> Percentage owned ▶ <input checked="" type="checkbox"/>		
<b>c</b> <input type="checkbox"/> Other (specify) ▶ _____			<b>b</b> Owner's country ▶ <input checked="" type="checkbox"/>		
<b>2</b> At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			<b>c</b> The REIT may have to file Form 5472. Enter number of Forms 5472 attached ▶ <input checked="" type="checkbox"/>		
<b>3</b> Is the REIT a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the name and EIN of the parent corporation ▶ _____ EIN _____ NAME _____			<b>6</b> During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Form 5452.		
<b>4</b> At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in <b>3</b> above.) Enter percentage owned ▶ <input checked="" type="checkbox"/>			<b>7</b> Check this box if the REIT issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If so, the REIT may have to file Form 8281.		
			<b>8</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ <input checked="" type="checkbox"/>		
			<b>9</b> Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ \$ <input checked="" type="checkbox"/>		

Form **1120-REIT** (2010)
☒ INDIAN EMPLOYMENT CREDIT
 ☒ QUALIFIED ELECTRIC VEHICLE CREDIT

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	U.S. government obligations . . . . .				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach schedule)				
6	Loans to shareholders . . . . .				
7	Mortgage and real estate loans . . . . .				
8	Other investments (attach schedule) . . . . .				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation . . . . .	( )		( )	
10	Land (net of any amortization) . . . . .				
11a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
12	Other assets (attach schedule) <b>ASSET ADJUSTMENT END OF YEAR</b>				
13	<b>Total assets</b> . . . . .				
<b>Liabilities and Shareholder's Equity</b>					
14	Accounts payable . . . . .				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach schedule)				
17	Loans from shareholders . . . . .				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach schedule) . . . . .				
20	Capital stock: <b>a</b> Preferred stock . . . . .				
	<b>b</b> Common stock . . . . .				
21	Additional paid-in capital . . . . .				
22	Retained earnings—Appropriated (attach schedule)				
23	Retained earnings—Unappropriated . . . . .				
24	Adjustments to shareholders' equity (see instructions—attach schedule) . . . . .				
25	Less cost of treasury stock <b>LIABILITY ADJUSTMENT END OF YEAR</b>				
26	<b>Total liabilities and shareholders' equity</b>				

<b>Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)</b>			
1	Net income (loss) per books . . . . .		
2a	Federal income tax \$ . . . . .		
b	Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ ( ) . . . . .		
c	Balance . . . . .		
3	Excess of capital losses over capital gains . . . . .		
4	Income subject to tax not recorded on books this year (itemize): . . . . .		
5	Expenses recorded on books this year not deducted on this return (itemize): . . . . .		
a	Depreciation . . . \$ . . . . .		
b	Section 4981 tax . . . \$ . . . . .		
c	Travel and entertainment \$ . . . . .		
6	Add lines 1 through 5 . . . . .		
7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ . . . . .		
8	Deductions on this return not charged against book income this year (itemize): . . . . .		
a	Depreciation . . . \$ . . . . .		
b	Net operating loss deduction (line 21a, page 1) \$ . . . . .		
c	Deduction for dividends paid (line 21b, page 1) \$ . . . . .		
9	Net income from foreclosure property . . . . .		
10	Net income from prohibited transactions . . . . .		
11	Add lines 7 through 10 . . . . .		
12	REIT taxable income (line 22, page 1)— line 6 less line 11 . . . . .		

<b>Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)</b>			
1	Balance at beginning of year . . . . .		
2	Net income (loss) per books . . . . .		
3	Other increases (itemize): . . . . .		
4	Add lines 1, 2, and 3 . . . . .		
5	Distributions: <b>a</b> Cash . . . . .		
	<b>b</b> Stock . . . . .		
	<b>c</b> Property . . . . .		
6	Other decreases (itemize): . . . . .		
7	Add lines 5 and 6 . . . . .		
8	Balance at end of year (line 4 less line 7)		

PY-EIN

MERGE EIN

Form **1120-RIC****U.S. Income Tax Return for  
Regulated Investment Companies**

OMB No. 1545-1010

Department of the Treasury  
Internal Revenue ServiceFor calendar year 2010 or tax year beginning , 2010, and ending , 20  
▶ See separate instructions.**2010**

<b>A</b> Year of RIC status election	<b>Please type or print</b>	Name of fund	<b>C</b> Employer identification number
<b>B</b> Date fund was established (see instructions)		Number, street, and room or suite no. (If a P.O. box, see instructions.)	<b>D</b> Total assets (see instructions)
		City or town, state, and ZIP code	\$

**E** Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

**F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ▶

**Part I—Investment Company Taxable Income** (see instructions) **SOI INDUSTRY CODE** **PBA CODE**

<b>Income</b>	<b>1</b> Dividends	<b>1</b>	
	<b>2</b> Interest	<b>2</b>	
	<b>3</b> Net foreign currency gain or (loss) from section 988 transactions (attach schedule)	<b>3</b>	
	<b>4</b> Payments with respect to securities loans	<b>4</b>	
	<b>5</b> Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 12 (attach Schedule D (Form 1120))	<b>5</b>	
	<b>6</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>6</b>	
	<b>7</b> Other income (see instructions—attach schedule)	<b>7</b>	
	<b>8</b> <b>Total income.</b> Add lines 1 through 7	<b>8</b>	
<b>Deductions</b> (see instructions)	<b>9</b> Compensation of officers (Schedule E, line 2)	<b>9</b>	
	<b>10</b> Salaries and wages (less employment credits)	<b>10</b>	
	<b>11</b> Rents	<b>11</b>	
	<b>12</b> Taxes and licenses	<b>12</b>	
	<b>13</b> Interest	<b>13</b>	
	<b>14</b> Depreciation (attach Form 4562)	<b>14</b>	
	<b>15</b> Advertising	<b>15</b>	
	<b>16</b> Registration fees	<b>16</b>	
	<b>17</b> Insurance	<b>17</b>	
	<b>18</b> Accounting and legal services	<b>18</b>	
	<b>19</b> Management and investment advisory fees	<b>19</b>	
	<b>20</b> Transfer agency, shareholder servicing, and custodian fees and expenses	<b>20</b>	
	<b>21</b> Reports to shareholders	<b>21</b>	
	<b>22</b> Other deductions (see instructions—attach schedule)	<b>22</b>	
	<b>23</b> <b>Total deductions.</b> Add lines 9 through 22	<b>23</b>	
	<b>24</b> Taxable income before deduction for dividends paid. Subtract line 23 from line 8	<b>24</b>	
	<b>25</b> <b>Less:</b> Deduction for dividends paid (Schedule A, line 7a)	<b>25</b>	
<b>26</b> <b>Investment company taxable income.</b> Subtract line 25 from line 24	<b>26</b>		
<b>27</b> <b>Total tax</b> (Schedule J, line 7)	<b>27</b>		
<b>Tax and Payments</b>	<b>28a</b> 2009 overpayment credited to 2010	<b>28a</b>	
	<b>b</b> 2010 estimated tax payments	<b>28b</b>	
	<b>c</b> Less 2010 refund applied for on Form 4466	<b>28c</b>	
	<b>e</b> Tax deposited with Form 7004	<b>28e</b>	
	<b>f</b> Credit for tax paid on undistributed capital gains (attach Form 2439)	<b>28f</b>	
	<b>g</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>28g</b>	
	<b>h</b> Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	<b>28h</b>	
	<b>28i</b>	<b>28i</b>	
	<b>29</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached	<b>29</b>	
	<b>30</b> <b>Amount owed.</b> If line 28i is smaller than the total of lines 27 and 29, enter amount owed	<b>30</b>	
	<b>31</b> <b>Overpayment.</b> If line 28i is larger than the total of lines 27 and 29, enter amount overpaid	<b>31</b>	
	<b>32</b> Enter amount from line 31: <b>Credited to 2011 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>32</b>	

**Sign Here**

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

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

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

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

Cat. No. 64140B

Form **1120-RIC** (2010)

**Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)**

<b>1</b>	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120)) . . . . .	<b>1</b>		
<b>2</b>	Capital gain dividends from Schedule A, line 7b . . . . .	<b>2</b>		
<b>3</b>	Amount subject to tax. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	<b>Capital gains tax.</b> Multiply line 3 by 35% (.35). Enter tax here and on line 2b, Schedule J . . . . .	<b>4</b>		

**Schedule A Deduction for Dividends Paid** (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		
<b>6</b>		
<b>7</b>		
<b>a</b>		
<b>b</b>		

**Schedule B Information Required With Respect to Income From Tax-Exempt Obligations**

<b>1</b>	Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2009? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>2</b>	Amount of interest excludable from gross income under section 103(a) . . . . .	<b>2</b>
<b>3</b>	Amounts disallowed as deductions under sections 265 and 171(a)(2) . . . . .	<b>3</b>
<b>4</b>	Net income from tax-exempt obligations. Subtract line 3 from line 2 . . . . .	<b>4</b>
<b>5</b>	Amount of line 4 designated as exempt-interest dividends . . . . .	<b>5</b>

**Schedule E Compensation of Officers** (see instructions for line 9, Part I)

**Note.** Complete Schedule E only if total receipts (line 8, Part I, plus net capital gain from line 1, Part II, and line 9a, Form 2438) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	(d) Percent of fund stock owned	(e) Amount of compensation
<b>1</b>		%	%	
<b>2</b>		%	%	

**2** Total compensation of officers. Enter here and on line 9, Part I . . . . . **2**

**Schedule J Tax Computation** (see instructions)

<b>1</b>	Check if the fund is a member of a controlled group (attach Schedule O (Form 1120)) . . . . .	<input type="checkbox"/>
<b>2a</b>	Tax on investment company taxable income . . . . .	<b>2a</b>
<b>b</b>	Tax on undistributed net capital gain (from Part II, line 8) . . . . .	<b>2b</b>
<b>c</b>	Alternative minimum tax (attach Form 4626) . . . . .	<b>2c</b>
<b>d</b>	<b>Income tax.</b> Add lines 2a through 2c . . . . .	<b>2d</b>
<b>3a</b>	Foreign tax credit (attach Form 1118) . . . . .	<b>3a</b>
<b>b</b>	Credit from Form 8834, line 29 . . . . .	<b>3b</b>
<b>c</b>	General business credit (attach Form 3800) . . . . .	<b>3c</b>
<b>d</b>	Other credits (attach schedule—see instructions) . . . . .	<b>3d</b>
<b>e</b>	<b>Total credits.</b> Add lines 3a through 3d . . . . .	<b>3e</b>
<b>4</b>	Subtract line 3e from line 2d . . . . .	<b>4</b>
<b>5</b>	Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .	<b>5</b>
<b>6</b>	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Other (attach schedule) . . . . .	<b>6</b>
<b>7</b>	<b>Total tax.</b> Add lines 4 through 6. Enter here and on page 1, line 27 . . . . .	<b>7</b>

RECAPTURE TAXES FROM LINE 6 "OTHER":

INDIAN EMPLOYMENT CREDIT

QUALIFIED ELECTRIC VEHICLE CREDIT

Form **1120-RIC** (2010)

**Schedule K Other Information** (see instructions)

Yes No

- 1** Check method of accounting:
- a** ☐ Cash ■
- b** ☐ Accrual ■
- c** ☐ Other (specify) ▶ .....
- 2** At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)  
If "Yes," attach a schedule showing **(a)** name and identification number, **(b)** percentage owned, and **(c)** taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.
- 3** Is the RIC a subsidiary in a parent-subsidiary controlled group? . . . . .  
If "Yes," enter the employer identification number and the name of the parent corporation ▶ .....  
..... **EIN** ..... **NAME** .....
- 4** At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) . . . . . ■  
If "Yes," attach a schedule showing name and identification number. (Do not include any information already entered in **3** above.) Enter percentage owned ▶ ..... ■
- 5** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:
- a** The total voting power of all classes of stock of the fund entitled to vote **or**
- b** The total value of all classes of stock of the fund? . . . . . ■  
If "Yes," enter:  
(1) Percentage owned ▶ ..... ■  
(2) Owner's country ▶ ..... ■  
The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶ ..... ■
- 6** During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) . . . . . ■  
If "Yes," file Form 5452.
- 7** Check this box if the fund issued publicly offered debt instruments with original issue discount . . . . . ▶ ☐  
If checked, the fund may have to file Form 8281.
- 8** Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$ ■
- 9** If this return is being filed for a series fund (as defined in section 851(g)(2)), enter
- a** The name of the regulated investment company in which the fund is a series ▶ .....
- b** The date the regulated investment company was incorporated or organized ▶ .....
- 10** **Section 853 election.** Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements . . . . . ▶ ■
- 11** **Section 853A election.** Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) . . . . . ▶ ☐
- 12** **Regulations section 1.852-11 election.** Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year . . . . . ▶ ☐  
If the election is made, enter the amounts deferred:
- a** Post-October capital loss ▶ .....
- b** Post-October currency loss ▶ .....

Form **1120-RIC** (2010)

<b>Schedule L Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
<b>Assets</b>		(a)	(b)	(c)	(d)
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	U.S. government obligations . . . . .				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach schedule) . . . . .				
6	Loans to shareholders . . . . .				
7	Mortgage and real estate loans . . . . .				
8	Other investments (attach schedule) . . . . .				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation . . . . .	( )		( )	
10	Land (net of any amortization) . . . . .				
11a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
12	Other assets (attach schedule) <b>ASSET ADJUSTMENT END OF YEAR</b>				
13	<b>Total assets</b>				
<b>Liabilities and Shareholder's Equity</b>					
14	Accounts payable . . . . .				
15	Mortgages, notes, bonds payable in less than 1 year.				
16	Other current liabilities (attach schedule)				
17	Loans from shareholders . . . . .				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach schedule) . . . . .				
20	Capital stock . . . . .				
21	Additional paid-in capital . . . . .				
22	Retained earnings - Appropriated (attach schedule)				
23	Retained earnings - Unappropriated . . . . .				
24	Adjustments to shareholders' equity (attach schedule)				
25	Less cost of treasury stock <b>LIABILITY ADJUSTMENT END OF YEAR</b>				
26	<b>Total liabilities and shareholders' equity</b>				

**Note:** The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

<b>Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return</b> (see instructions)			
1	Net income (loss) per books . . . . .		
2	Federal income tax (less built-in gains tax)		
3	Excess of capital losses over capital gain		
4	Income subject to tax not recorded on books this year (itemize):		
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation . . . \$		
b	Expenses allocable to tax-exempt interest income . . . \$		
c	Section 4982 tax . . \$		
d	Travel and entertainment \$		
6	Add lines 1 through 5 . . . . .		
7	Income recorded on books this year not included on this return (itemize):		
	Tax exempt interest \$		
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation . . . \$		
b	Deduction for dividends paid (line 25, Part I) . \$		
9	Net capital gain from Form 2438, line 9a		
10	If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0-		
11	Add line 7 through 10 . . . . .		
12	Investment company taxable income (line 26, Part I)-line 6 less line 11 .		

<b>Schedule M-2 Analysis of Unappropriated Retained Earnings per Books</b> (Schedule L, line 23)			
1	Balance at beginning of year . . . . .		
2	Net income (loss) per books . . . . .		
3	Other increases (itemize):		
4	Add lines 1, 2, and 3 . . . . .		
5	Distributions:		
	a Cash . . .		
	b Stock . . .		
	c Property . .		
6	Other decreases (itemize):		
7	Add lines 5 and 6 . . . . .		
8	Balance at end of year (line 4 less line 7)		

Form <b>1120S</b>		MERGE EIN		PRIOR YEAR EIN		U.S. Income Tax Return for an S Corporation		OMB No. 1545-0130	
Department of the Treasury Internal Revenue Service		<b>2010</b>							
For calendar year 2010 or tax year beginning		, 2010, ending						, 20	
A S election effective date		Use IRS label. Otherwise, print or type.		Name		D Employer identification number			
B Business activity code number (see instructions)				Number, street, and room or suite no. If a P.O. box, see instructions.		E Date incorporated			
C Check if Sch. M-3 attached				City or town, state, and ZIP code		F Total assets (see instructions)		\$	
G Is the corporation electing to be an S corporation beginning with this tax year <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach Form 2553 if not already filed									
H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation									
I Enter the number of shareholders who were shareholders during any part of the tax year									
Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.									
Income		1 a Gross receipts or sales b Less returns and allowances c Bal						1c	
2 Cost of goods sold (Schedule A, line 8)								2	
3 Gross profit. Subtract line 2 from line 1c								3	
4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)								4	
5 Other income (loss) (see instructions—attach statement) INCOME ADJUSTMENT								5	
6 Total income (loss). Add lines 3 through 5 STORED GENERATED TOTAL RECEIPTS								6	
Deductions (see instructions for limitations)		7 Compensation of officers						7	
8 Salaries and wages (less employment credits)								8	
9 Repairs and maintenance								9	
10 Bad debts								10	
11 Rents								11	
12 Taxes and licenses								12	
13 Interest								13	
14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)								14	
15 Depletion (Do not deduct oil and gas depletion.)								15	
16 Advertising ESOP DIVIDENDS								16	
17 Pension, profit-sharing, etc., plans								17	
18 Employee benefit programs								18	
19 Other deductions (attach statement) TOTAL AMORTIZATION DEDUCTION ADJUSTMENT								19	
20 Total deductions. Add lines 7 through 19								20	
21 Ordinary business income (loss). Subtract line 20 from line 6								21	
Tax and Payments		22a Excess net passive income or LIFO recapture tax (see instructions) 22a						Recapture Tax From Form 4255	
b Tax from Schedule D (Form 1120S) INCOME TAX ADJUSTMENT 22b								ADJUSTMENT TO TOTAL	
c Add lines 22a and 22b (see instructions for additional taxes) 22c									
23a 2010 estimated tax payments and 2009 overpayment credited to 2010 23a									
b Tax deposited with Form 7004 23b									
c Credit for federal tax paid on fuels (attach Form 4136) 23c									
d Add lines 23a through 23c ADJ TO TAX DUE 23d									
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached								24	
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed								25	
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid								26 OVERPAYMENT	
27 Enter amount from line 26 Credited to 2011 estimated tax Refunded								27	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.									
Sign Here		Signature of officer		Date		Title		May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Paid Preparer Use Only		Print/Type preparer's name		Preparer's signature		Date		Check <input type="checkbox"/> if self-employed PTIN	
		PAID PREPARER CODE							
		Firm's name		Firm's EIN					
		Firm's address		Phone no.					

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**Schedule A Cost of Goods Sold** (see instructions)

<b>1</b>	Inventory at beginning of year . . . . .	<b>COST OF GOODS BEGINNING INVENTORY ADJUSTMENT</b>	<b>1</b>		
<b>2</b>	Purchases . . . . .	<b>ADJUSTMENT TO PURCHASES</b>	<b>2</b>		
<b>3</b>	Cost of labor . . . . .		<b>3</b>		
<b>4</b>	Additional section 263A costs ( <i>attach statement</i> ) . . . . .		<b>4</b>		
<b>5</b>	Other costs ( <i>attach statement</i> ) . . . . .		<b>5</b>		
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .		<b>6</b>		
<b>7</b>	Inventory at end of year . . . . .		<b>7</b>		
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .		<b>8</b>		

**9a** Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3  
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4  
(iii) ☐ Other (Specify method used and attach explanation.) ▶

**b** Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) . . . . . ▶ ☐

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . . ▶ ☐

**d** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO . . . . . **9d** ☐ **PERCENT AMOUNT** ☐

**e** If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? . . . ☐ Yes ☐ No

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

**Schedule B Other Information** (see instructions)

SOI INDUSTRY CODE

Yes No

<b>1</b>	Check accounting method: <b>a</b> <input type="checkbox"/> Cash <b>b</b> <input type="checkbox"/> Accrual <b>c</b> <input type="checkbox"/> Other (specify) ▶		
<b>2</b>	See the instructions and enter the: <b>a</b> Business activity ▶ <b>b</b> Product or service ▶		
<b>3</b>	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made? . . . . .		
<b>4</b>	Has this corporation filed, or is it required to file, <b>Form 8918</b> , Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .		
<b>5</b>	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . ▶ <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>6</b>	If the corporation: (a) was a C corporation before it elected to be an S corporation <b>or</b> the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation <b>and</b> (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) . . . . . ▶ \$		
<b>7</b>	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
<b>8</b>	Are the corporation's total receipts (see instructions) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1 . . . . .		
<b>9</b>	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		

**Schedule K Shareholders' Pro Rata Share Items**

Total amount

<b>Income (Loss)</b>	<b>1</b>	Ordinary business income (loss) (page 1, line 21) . . . . .	<b>1</b>		
	<b>2</b>	Net rental real estate income (loss) ( <i>attach Form 8825</i> ) . . . . .	<b>2</b>		
	<b>3a</b>	Other gross rental income (loss) . . . . . <b>3a</b>			
	<b>b</b>	Expenses from other rental activities ( <i>attach statement</i> ) . . . . . <b>3b</b>			
	<b>c</b>	Other net rental income (loss). Subtract line 3b from line 3a . . . . . <b>3c</b>			
	<b>4</b>	Interest income . . . . . <b>4</b>			
	<b>5</b>	Dividends: <b>a</b> Ordinary dividends . . . . . <b>5a</b> <b>b</b> Qualified dividends . . . . . <b>5b</b>			
	<b>6</b>	Royalties . . . . . <b>6</b>			
	<b>7</b>	Net short-term capital gain (loss) ( <i>attach Schedule D (Form 1120S)</i> ) . . . . . <b>7</b>			
	<b>8a</b>	Net long-term capital gain (loss) ( <i>attach Schedule D (Form 1120S)</i> ) . . . . . <b>8a</b>			
	<b>b</b>	Collectibles (28%) gain (loss) . . . . . <b>8b</b>			
	<b>c</b>	Unrecaptured section 1250 gain ( <i>attach statement</i> ) . . . . . <b>8c</b>			
	<b>9</b>	Net section 1231 gain (loss) ( <i>attach Form 4797</i> ) . . . . . <b>9</b>			
	<b>10</b>	Other income (loss) (see instructions) . . . Type ▶ <b>10</b>			

Shareholders' Pro Rata Share Items (continued)		Total amount	
<b>Deductions</b>	<b>11</b> Section 179 deduction (attach Form 4562) . . . . .	<b>11</b>	
	<b>12a</b> Contributions . . . . .	<b>12a</b>	
	<b>b</b> Investment interest expense . . . . .	<b>12b</b>	
	<b>c</b> Section 59(e)(2) expenditures <b>(1) Type ▶</b> . . . . . <b>(2) Amount ▶</b>	<b>12c(2)</b>	
	<b>d</b> Other deductions (see instructions) . . . . . Type ▶	<b>12d</b>	
<b>Credits</b>	<b>13a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>13a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .	<b>13b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) . . . . .	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) Type ▶ . . . . .	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) . . . . . Type ▶ . . . . .	<b>13e</b>	
	<b>f</b> Alcohol and cellulosic biofuel fuels credit (attach Form 6478) . . . . .	<b>13f</b>	
	<b>g</b> Other credits (see instructions) . . . . . Type ▶	<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b> Name of country or U.S. possession ▶ . . . . .		
	<b>b</b> Gross income from all sources . . . . .	<b>14b</b>	
	<b>c</b> Gross income sourced at shareholder level . . . . . Foreign gross income sourced at corporate level	<b>14c</b>	
	<b>d</b> Passive category . . . . .	<b>14d</b>	
	<b>e</b> General category . . . . .	<b>14e</b>	
	<b>f</b> Other (attach statement) . . . . . Deductions allocated and apportioned at shareholder level	<b>14f</b>	
	<b>g</b> Interest expense . . . . .	<b>14g</b>	
	<b>h</b> Other . . . . . Deductions allocated and apportioned at corporate level to foreign source income	<b>14h</b>	
	<b>i</b> Passive category . . . . .	<b>14i</b>	
	<b>j</b> General category . . . . .	<b>14j</b>	
	<b>k</b> Other (attach statement) . . . . . Other information	<b>14k</b>	
	<b>l</b> Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>14l</b>	
	<b>m</b> Reduction in taxes available for credit (attach statement) . . . . .	<b>14m</b>	
	<b>n</b> Other foreign tax information (attach statement)		
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b> Post-1986 depreciation adjustment . . . . .	<b>15a</b>	
	<b>b</b> Adjusted gain or loss . . . . .	<b>15b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>15c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>15d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>15e</b>	
	<b>f</b> Other AMT items (attach statement) . . . . .	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b> Tax-exempt interest income . . . . .	<b>16a</b>	
	<b>b</b> Other tax-exempt income . . . . .	<b>16b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>16c</b>	
	<b>d</b> Distributions (attach statement if required) (see instructions) . . . . .	<b>16d</b>	
	<b>e</b> Repayment of loans from shareholders . . . . .	<b>16e</b>	
<b>Other Information</b>	<b>17a</b> Investment income . . . . .	<b>17a</b>	
	<b>b</b> Investment expenses . . . . .	<b>17b</b>	
	<b>c</b> Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b> Other items and amounts (attach statement)		
<b>Reconciliation</b>	<b>18</b> <b>Income/loss reconciliation.</b> Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	<b>18</b>	

Form **1120S** (2010)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .	( )		( )	
11a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) . . . . .				
15	Total assets ASSET ADJUSTMENT END OF YEAR				
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .				
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .				
22	Capital stock . . . . .				
23	Additional paid-in capital . . . . .				
24	Retained earnings . . . . .				
25	Adjustments to shareholders' equity (attach statement) . . . . .				
26	Less cost of treasury stock LIABILITY ADJUSTMENT END OF YEAR	( )		( )	
27	Total liabilities and shareholders' equity . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note:** Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books . . . . .		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6 . . . . .	
4	Add lines 1 through 3 . . . . .		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)**

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year . . . . .		
2	Ordinary income from page 1, line 21 . . . . .		
3	Other additions . . . . .		
4	Loss from page 1, line 21 . . . . .	( )	
5	Other reductions . . . . .	( )	
6	Combine lines 1 through 5 . . . . .		
7	Distributions other than dividend distributions . . . . .		
8	Balance at end of tax year. Subtract line 7 from line 6		

TOTAL OF LINES 7a+7b+7c=S-GEN-TOT-DIST-M2

Form 1120S (2010)

**SCHEDULE D  
(Form 1120S)****Capital Gains and Losses and Built-in Gains**

OMB No. 1545-0130

Department of the Treasury  
Internal Revenue Service  
Name▶ Attach to Form 1120S.  
▶ See separate instructions.**2010**

Employer identification number

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
<b>1</b>					
<b>2</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>2</b>	
<b>3</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>3</b>	
<b>4</b> Combine lines 1 through 3 in column (f) . . . . .				<b>4</b>	
<b>5</b> Tax on short-term capital gain included on line 21 below . . . . .				<b>5</b>	( )
<b>6</b> <b>Net short-term capital gain or (loss).</b> Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10 . . . . .				<b>6</b>	

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

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
<b>7</b>					
<b>8</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>8</b>	
<b>9</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 . . . . .				<b>9</b>	
<b>10</b> Capital gain distributions . . . . .				<b>10</b>	
<b>11</b> Combine lines 7 through 10 in column (f) . . . . .				<b>11</b>	
<b>12</b> Tax on long-term capital gain included on line 21 below . . . . .				<b>12</b>	( )
<b>13</b> <b>Net long-term capital gain or (loss).</b> Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10 . . . . .				<b>13</b>	

**Part III Built-in Gains Tax (See instructions before completing this part.)**

<b>14</b> Excess of recognized built-in gains over recognized built-in losses (attach computation schedule) .	<b>14</b>	
<b>15</b> Taxable income (attach computation schedule) . . . . .	<b>15</b>	
<b>16</b> Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B . . . .	<b>16</b>	
<b>17</b> Section 1374(b)(2) deduction . . . . .	<b>17</b>	
<b>18</b> Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21 . . . . .	<b>18</b>	
<b>19</b> Enter 35% of line 18 . . . . .	<b>19</b>	
<b>20</b> Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	<b>20</b>	
<b>21</b> <b>Tax.</b> Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b . . . . .	<b>21</b>	

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Cat. No. 11516V

Schedule D (Form 1120S) 2010



This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

1. **Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:
 

Passive loss	Report on
Passive income	See the Shareholder's Instructions
Nonpassive loss	Schedule E, line 28, column (g)
Nonpassive income	Schedule E, line 28, column (h)
	Schedule E, line 28, column (j)
2. **Net rental real estate income (loss)** See the Shareholder's Instructions
3. **Other net rental income (loss)**

Net income	Schedule E, line 28, column (g)
Net loss	See the Shareholder's Instructions
4. **Interest income** Form 1040, line 8a
- 5a. **Ordinary dividends** Form 1040, line 9a
- 5b. **Qualified dividends** Form 1040, line 9b
6. **Royalties** Schedule E, line 4
7. **Net short-term capital gain (loss)** Schedule D, line 5, column (f)
- 8a. **Net long-term capital gain (loss)** Schedule D, line 12, column (f)
- 8b. **Collectibles (28%) gain (loss)** 28% Rate Gain Worksheet, line 4 (Schedule D instructions)
- 8c. **Unrecaptured section 1250 gain** See the Shareholder's Instructions
9. **Net section 1231 gain (loss)** See the Shareholder's Instructions
10. **Other income (loss)**

Code	
A Other portfolio income (loss)	See the Shareholder's Instructions
B Involuntary conversions	See the Shareholder's Instructions
C Sec. 1256 contracts & straddles	Form 6781, line 1
D Mining exploration costs recapture	See Pub. 535
E Other income (loss)	See the Shareholder's Instructions
11. **Section 179 deduction** See the Shareholder's Instructions
12. **Other deductions**

A Cash contributions (50%)	}	See the Shareholder's Instructions
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		Form 4952, line 1
I Deductions—royalty income		Schedule E, line 18
J Section 59(e)(2) expenditures		See the Shareholder's Instructions
K Deductions—portfolio (2% floor)		Schedule A, line 23
L Deductions—portfolio (other)		Schedule A, line 28
M Preproductive period expenses		See the Shareholder's Instructions
N Commercial revitalization deduction from rental real estate activities		See Form 8582 instructions
O Reforestation expense deduction		See the Shareholder's Instructions
P Domestic production activities information		See Form 8903 instructions
Q Qualified production activities income		Form 8903, line 7b
R Employer's Form W-2 wages		Form 8903, line 17
S Other deductions		See the Shareholder's Instructions
13. **Credits**

A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Shareholder's Instructions	
B Low-income housing credit (other) from pre-2008 buildings	See the Shareholder's Instructions	
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	Form 8586, line 11	
D Low-income housing credit (other) from post-2007 buildings	Form 8586, line 11	
E Qualified rehabilitation expenditures (rental real estate)	}	See the Shareholder's Instructions
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		Form 1040, line 71, box a
I Alcohol and cellulosic biofuel fuels credit		Form 6478, line 8
J Work opportunity credit		Form 5884, line 3
K Disabled access credit		See the Shareholder's Instructions
L Empowerment zone and renewal community employment credit		Form 8844, line 3

- | Code  | Report on                          |
|---|------------------------------------|
| <b>M</b> Credit for increasing research activities              | See the Shareholder's Instructions |
| <b>N</b> Credit for employer social security and Medicare taxes | Form 8846, line 5                  |
| <b>O</b> Backup withholding                                     | Form 1040, line 61                 |
| <b>P</b> Other credits  | See the Shareholder's Instructions |
14. **Foreign transactions**

A Name of country or U.S. possession	}	Form 1116, Part I
B Gross income from all sources		
C Gross income sourced at shareholder level		
Foreign gross income sourced at corporate level		
D Passive category	}	Form 1116, Part I
E General category		
F Other		
Deductions allocated and apportioned at shareholder level		
G Interest expense		Form 1116, Part I
H Other		Form 1116, Part I
Deductions allocated and apportioned at corporate level to foreign source income		
I Passive category	}	Form 1116, Part I
J General category		
K Other		
Other information		
L Total foreign taxes paid		Form 1116, Part II
M Total foreign taxes accrued		Form 1116, Part II
N Reduction in taxes available for credit		Form 1116, line 12
O Foreign trading gross receipts		Form 8873
P Extraterritorial income exclusion		Form 8873
Q Other foreign transactions		See the Shareholder's Instructions
  15. **Alternative minimum tax (AMT) items**

A Post-1986 depreciation adjustment	}	See the Shareholder's Instructions and the Instructions for Form 6251
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
  16. **Items affecting shareholder basis**

A Tax-exempt interest income	Form 1040, line 8b	
B Other tax-exempt income	}	See the Shareholder's Instructions
C Nondeductible expenses		
D Distributions		
E Repayment of loans from shareholders		
  17. **Other information**

A Investment income	Form 4952, line 4a	
B Investment expenses	Form 4952, line 5	
C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions	
D Basis of energy property	See the Shareholder's Instructions	
E Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8	
F Recapture of low-income housing credit (other)	Form 8611, line 8	
G Recapture of investment credit	See Form 4255	
H Recapture of other credits	See the Shareholder's Instructions	
I Look-back interest—completed long-term contracts	See Form 8697	
J Look-back interest—income forecast method	See Form 8866	
K Dispositions of property with section 179 deductions	}	See the Shareholder's Instructions
L Recapture of section 179 deduction		
M Section 453(l)(3) information		
N Section 453A(c) information		
O Section 1260(b) information		
P Interest allocable to production expenditures		
Q CCF nonqualified withdrawals		
R Depletion information—oil and gas		
S Amortization of reforestation costs		
T Section 108(i) information		
U Other information		

**SCHEDULE M-3**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Net Income (Loss) Reconciliation for S Corporations**  
**With Total Assets of \$10 Million or More**

▶ Attach to Form 1120S.  
▶ See separate instructions.

OMB No. 1545-0130

**2010**

Name of corporation

Employer identification number

**Part I** Financial Information and Net Income (Loss) Reconciliation (see instructions)

**1 a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

- ☐ **Yes.** Skip line 1b and complete lines 2 through 11 with respect to that income statement.  
☐ **No.** Go to line 1b.

**b** Did the corporation prepare a non-tax-basis income statement for that period?

- ☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.  
☐ **No.** Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

**2** Enter the income statement period: Beginning / / Ending / /

**3 a** Has the corporation's income statement been restated for the income statement period on line 2?

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**

**b** Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2?

- ☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**

**4 a** Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1 .

**4a**

**b** Indicate accounting standard used for line 4a (see instructions):

- (1) ☐ GAAP (2) ☐ IFRS  
(3) ☐ Tax-basis (4) ☐ Other (specify)

**5 a** Net income from nonincludible foreign entities (attach schedule) . . . . .

**5a** ( )

**b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .

**5b**

**6 a** Net income from nonincludible U.S. entities (attach schedule) . . . . .

**6a** ( )

**b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .

**6b**

**7 a** Net income (loss) of other foreign disregarded entities (attach schedule) . . . . .

**7a**

**b** Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule) . . . . .

**7b**

**c** Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule) . . . . .

**7c**

**8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .

**8**

**9** Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .

**9**

**10** Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .

**10**

**11** **Net income (loss) per income statement of the corporation.** Combine lines 4 through 10 . . . . .

**11**

**Note.** Part I, line 11, must equal Part II, line 26, column (a).

**12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines:

- a** Included on Part I, line 4  
**b** Removed on Part I, line 5  
**c** Removed on Part I, line 6  
**d** Included on Part I, line 7

Total Assets	Total Liabilities

Name of corporation

Employer identification number

**Part II** **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return** (see instructions)

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations (attach schedule) . . . . .				
2 Gross foreign dividends not previously taxed . . .				
3 Subpart F, QEF, and similar income inclusions (attach schedule)				
4 Gross foreign distributions previously taxed (attach schedule)				
5 Income (loss) from equity method U.S. corporations (attach schedule)				
6 U.S. dividends not eliminated in tax consolidation .				
7 Income (loss) from U.S. partnerships (attach schedule) . . . . .				
8 Income (loss) from foreign partnerships (attach schedule) . . . . .				
9 Income (loss) from other pass-through entities (attach schedule) . . . . .				
10 Items relating to reportable transactions (attach details) . . . . .				
11 Interest income (attach Form 8916-A) . . . . .				
12 Total accrual to cash adjustment . . . . .				
13 Hedging transactions . . . . .				
14 Mark-to-market income (loss) . . . . .				
15 Cost of goods sold (attach Form 8916-A) . . . . .	( )			( )
16 Sale versus lease (for sellers and/or lessors) . . .				
17 Section 481(a) adjustments . . . . .				
18 Unearned/deferred revenue . . . . .				
19 Income recognition from long-term contracts . . .				
20 Original issue discount and other imputed interest .				
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .				
e Abandonment losses . . . . .				
f Worthless stock losses (attach details) . . . . .				
g Other gain/loss on disposition of assets other than inventory . . . . .				
22 Other income (loss) items with differences (attach schedule) . . . . .				
23 <b>Total income (loss) items.</b> Combine lines 1 through 22 . . . . .				
24 <b>Total expense/deduction items</b> (from Part III, line 32) . . . . .				
25 Other items with no differences . . . . .				
26 <b>Reconciliation totals.</b> Combine lines 23 through 25				

**Note.** Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Name of corporation

Employer identification number

**Part III** **Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items** (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense . . . . .				
2 U.S. deferred income tax expense . . . . .				
3 State and local current income tax expense . . . . .				
4 State and local deferred income tax expense . . . . .				
5 Foreign current income tax expense (other than foreign withholding taxes) . . . . .				
6 Foreign deferred income tax expense . . . . .				
7 Equity-based compensation . . . . .				
8 Meals and entertainment . . . . .				
9 Fines and penalties . . . . .				
10 Judgments, damages, awards, and similar costs . . . . .				
11 Pension and profit-sharing . . . . .				
12 Other post-retirement benefits . . . . .				
13 Deferred compensation . . . . .				
14 Charitable contribution of cash and tangible property . . . . .				
15 Charitable contribution of intangible property . . . . .				
16 Current year acquisition or reorganization investment banking fees . . . . .				
17 Current year acquisition or reorganization legal and accounting fees . . . . .				
18 Current year acquisition/reorganization other costs . . . . .				
19 Amortization/impairment of goodwill . . . . .				
20 Amortization of acquisition, reorganization, and start-up costs . . . . .				
21 Other amortization or impairment write-offs . . . . .				
22 Section 198 environmental remediation costs . . . . .				
23a Depletion—Oil & Gas . . . . .				
b Depletion—Other than Oil & Gas . . . . .				
24 Depreciation . . . . .				
25 Bad debt expense . . . . .				
26 Interest expense (attach Form 8916-A) . . . . .				
27 Corporate owned life insurance premiums . . . . .				
28 Purchase versus lease (for purchasers and/or lessees) . . . . .				
29 Research and development costs (attach schedule) . . . . .				
30 Section 118 exclusion (attach schedule) . . . . .				
31 Other expense/deduction items with differences (attach schedule) . . . . .				
32 <b>Total expense/deduction items.</b> Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .				

Schedule M-3 (Form 1120S) 2010

Form  
**1118**

(Rev. December 2009)

Department of the Treasury  
Internal Revenue Service

## Foreign Tax Credit—Corporations

▶ See separate instructions.

▶ Attach to the corporation's tax return.

OMB No. 1545-0122

Name of corporation \_\_\_\_\_ For calendar year 20\_\_\_\_, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_  
Employer identification number \_\_\_\_\_

Use a **separate** Form 1118 for each applicable category of income listed below. See **Categories of Income** in the instructions. Also, see **Specific Instructions**. Check only one box on each form.

- ☐ Passive Category Income ☐ Section 901(j) Income: Name of Sanctioned Country ▶ \_\_\_\_\_
- ☐ General Category Income ☐ Income Re-sourced by Treaty: Name of Country ▶ \_\_\_\_\_

### Schedule A Income or (Loss) Before Adjustments (Report all amounts in U.S. dollars. See *Specific Instructions*.)

#### Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F)

1. Foreign Country or U.S. Possession (Enter two-letter code; see instructions. Use a separate line for each.) *	Gross Income or (Loss) From Sources Outside the United States (INCLUDE Foreign Branch Gross Income here and on Schedule F)								
	2. Deemed Dividends (see instructions)		3. Other Dividends		4. Interest	5. Gross Rents, Royalties, and License Fees	6. Gross Income From Performance of Services	7. Other (attach schedule)	8. Total (add columns 2(a) through 7)
	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude gross-up	(b) Gross-up (sec. 78)					
A									
B									
C									
D									
E									
F									
Totals (add lines A through F)									

\* For section 863(b) income, NOLs, income from RICs, and high-taxed income, use a single line (see instructions).

#### Deductions (INCLUDE Foreign Branch Deductions here and on Schedule F)

	9. Definitely Allocable Deductions					10. Apportioned Share of Deductions Not Definitely Allocable (enter amount from applicable line of Schedule H, Part II, column (d))	11. Net Operating Loss Deduction	12. Total Deductions (add columns 9(e) through 11)	13. Total Income or (Loss) Before Adjustments (subtract column 12 from column 8)
	Rental, Royalty, and Licensing Expenses		(c) Expenses Related to Gross Income From Performance of Services	(d) Other Definitely Allocable Deductions	(e) Total Definitely Allocable Deductions (add columns 9(a) through 9(d))				
	(a) Depreciation, Depletion, and Amortization	(b) Other Expenses							
A									
B									
C									
D									
E									
F									
Totals									

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10900F

Form **1118** (Rev. 12-2009)

**Schedule B Foreign Tax Credit (Report all foreign tax amounts in U.S. dollars.)****Part I—Foreign Taxes Paid, Accrued, and Deemed Paid (see instructions)**

1. Credit is Claimed for Taxes:		2. Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used)				3. Tax Deemed Paid (from Schedule C—Part I, column 10, Part II, column 8(b), and Part III, column 8)	
Date Paid	Date Accrued	Tax Withheld at Source on:		Other Foreign Taxes Paid or Accrued on:		(h) Total Foreign Taxes Paid or Accrued (add columns 2(a) through 2(g))	
		(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income		
A							
B							
C							
D							
E							
F							
<b>Totals (add lines A through F)</b>							

**Part II—Separate Foreign Tax Credit (Complete a separate Part II for each applicable category of income.)**

<b>1</b>	Total foreign taxes paid or accrued (total from Part I, column 2(h))	
<b>2</b>	Total taxes deemed paid (total from Part I, column 3)	
<b>3</b>	Reductions of taxes paid, accrued, or deemed paid (enter total from Schedule G)	
<b>4</b>	Taxes reclassified under high-tax kickout	
<b>5</b>	Enter the sum of any carryover of foreign taxes (from Schedule K, line 3, column (xiv)) plus any carrybacks to the current tax year	
<b>6</b>	Total foreign taxes (combine lines 1 through 5)	
<b>7</b>	Enter the amount from the applicable column of Schedule J, Part I, line 11 (see instructions). If Schedule J is <b>not</b> required to be completed, enter the result from the "Totals" line of column 13 of the applicable Schedule A	
<b>8a</b>	Total taxable income from all sources (enter taxable income from the corporation's tax return)	
<b>b</b>	Adjustments to line 8a (see instructions)	
<b>c</b>	Subtract line 8b from line 8a	
<b>9</b>	Divide line 7 by line 8c. Enter the resulting fraction as a decimal (see instructions). If line 7 is greater than line 8c, enter 1	
<b>10</b>	Total U.S. income tax against which credit is allowed (regular tax liability (see section 26(b)) minus American Samoa economic development credit)	
<b>11</b>	Credit limitation (multiply line 9 by line 10) (see instructions)	
<b>12</b>	<b>Separate foreign tax credit</b> (enter the smaller of line 6 or line 11 here and on the appropriate line of Part III)	

**Part III—Summary of Separate Credits** (Enter amounts from Part II, line 12 for **each** applicable category of income. **Do not** include taxes paid to sanctioned countries.)

<b>1</b>	Credit for taxes on passive category income	
<b>2</b>	Credit for taxes on general category income	
<b>3</b>	Credit for taxes on income re-sourced by treaty (combine all such credits on this line)	
<b>4</b>	Total (add lines 1 through 3)	
<b>5</b>	Reduction in credit for international boycott operations (see instructions)	
<b>6</b>	<b>Total foreign tax credit</b> (subtract line 5 from line 4). Enter here and on the appropriate line of the corporation's tax return	

Schedule F Gross Income and Definitely Allocable Deductions for Foreign Branches			Schedule G Reductions of Taxes Paid, Accrued, or Deemed Paid
1. Foreign Country or U.S. Possession (Enter two-letter code from Schedule A, column 1. Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	
<b>A</b>			<b>A</b> Reduction of Taxes Under Section 901(e)—Attach separate schedule
<b>B</b>			<b>B</b> Reduction of Foreign Oil and Gas Taxes—Enter amount from Schedule I, Part II, line 6
<b>C</b>			<b>C</b> Reduction of Taxes Due to International Boycott Provisions—Enter appropriate portion of Schedule C (Form 5713), line 2b. <b>Important:</b> Enter only “specifically attributable taxes” here.
<b>D</b>			<b>D</b> Reduction of Taxes for Section 6038(c) Penalty—Attach separate schedule
<b>E</b>			<b>E</b> Other Reductions of Taxes—Attach schedule(s)
<b>F</b>			
<b>Totals (add lines A through F)* ▶</b>			<b>Total</b> (add lines A through E). Enter here and on Schedule B, Part II, line 3 . . . . . ▶

\* **Note:** The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Form **1118** (Rev. 12-2009)

**Investment Credit**► **Attach to your tax return. See instructions.**

Identifying number

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

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

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

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

<b>5</b>	Qualifying advanced coal project credit (see instructions):			
<b>a</b>	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b>	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b>	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b>	Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>		
<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 . . . . . \$ <span style="background-color: red; color: black;">      </span> × 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 during the tax year . . . . . \$ _____ × 30% (.30)	<b>7</b>		
<b>8</b>	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ _____ × 50% (.50)	<b>8</b>		
<b>9</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>		
<b>10</b>	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a . . . . .	<b>10</b>		

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b>	Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ► <input type="checkbox"/>			
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____			
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>e</b>	Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ <span style="background-color: red; color: black;">      </span> × 13% (.13)	<b>11e</b>		
<b>f</b>	Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ <span style="background-color: red; color: black;">      </span> × 13% (.13)	<b>11f</b>		
<b>g</b>	Other pre-1936 buildings . . . . . \$ <span style="background-color: red; color: black;">      </span> × 10% (.10)	<b>11g</b>		
<b>h</b>	Certified historic structures located in the Gulf Opportunity Zone \$ <span style="background-color: red; color: black;">      </span> × 26% (.26)	<b>11h</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12276E

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

<b>i</b>	Certified historic structures affected by a Midwestern disaster	\$ <input type="text"/> × 26% (.26)	<b>11i</b>	<input type="text"/>	
<b>j</b>	Other certified historic structures . . . . .	\$ <input type="text"/> × 20% (.20)	<b>11j</b>	<input type="text"/>	
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
<b>k</b>	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .				
<b>l</b>	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . .				
<b>m</b>	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . .		<b>11m</b>	<input type="text"/>	
<b>12</b>	<b>Energy credit:</b>				
<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) . . . . .	\$ <input type="text"/> × 10% (.10)	<b>12a</b>	<input type="text"/>	
<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) . . . . .	\$ <input type="text"/> × 30% (.30)	<b>12b</b>	<input type="text"/>	
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 . . . . .	\$ <input type="text"/> × 30% (.30)	<b>12c</b>	<input type="text"/>	
<b>d</b>	Applicable kilowatt capacity of property on line 12c (see instructions) ▶ <input type="text"/>	× \$1,000	<b>12d</b>	<input type="text"/>	
<b>e</b>	Enter the lesser of line 12c or line 12d . . . . .		<b>12e</b>	<input type="text"/>	
<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 . . . . .	\$ <input type="text"/> × 30% (.30)	<b>12f</b>	<input type="text"/>	
<b>g</b>	Applicable kilowatt capacity of property on line 12f (see instructions) ▶ <input type="text"/>	× \$3,000	<b>12g</b>	<input type="text"/>	
<b>h</b>	Enter the lesser of line 12f or line 12g . . . . .		<b>12h</b>	<input type="text"/>	
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 . . . . .	\$ <input type="text"/> × 10% (.10)	<b>12i</b>	<input type="text"/>	
<b>j</b>	Kilowatt capacity of property on line 12i . . . . . ▶ <input type="text"/>	× \$200	<b>12j</b>	<input type="text"/>	
<b>k</b>	Enter the lesser of line 12i or line 12j . . . . .		<b>12k</b>	<input type="text"/>	

Form **3468** (2010)

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

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

# General Business Credit

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

OMB No. 1545-0895

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

Name(s) shown on return

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>		
<b>b</b>	Reserved for future use	<b>1b</b>		
<b>c</b>	Credit for increasing research activities	<b>1c</b>		
<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>		
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>		
<b>f</b>	Renewable electricity production credit (Form 8835) (see instructions)	<b>1f</b>		
<b>g</b>	Indian employment credit	<b>1g</b>		
<b>h</b>	Orphan drug credit (Form 8820)	<b>1h</b>		
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: )	<b>1i</b>		
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>		
<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>		
<b>l</b>	Biodiesel and renewable diesel fuels credit	<b>1l</b>		
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896)	<b>1m</b>		
<b>n</b>	Distilled spirits credit (Form 8906)	<b>1n</b>		
<b>o</b>	Nonconventional source fuel credit (Form 8907)	<b>1o</b>		
<b>p</b>	Energy efficient home credit	<b>1p</b>		
<b>q</b>	Energy efficient appliance credit (Form 8909)	<b>1q</b>		
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: )	<b>1r</b>		
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911)	<b>1s</b>		
<b>t</b>	Employer housing credit	<b>1t</b>		
<b>u</b>	Mine rescue team training credit	<b>1u</b>		
<b>v</b>	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	<b>1v</b>		
<b>w</b>	Credit for employer differential wage payments	<b>1w</b>		
<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>		
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b>	New hire retention credit (Form 5884-B)	<b>1aa</b>		
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>2</b>	Add lines 1a through 1bb	<b>2</b>		
<b>3</b>	Passive activity credits included on line 2 (see instructions)	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2	<b>4</b>		
<b>5</b>	Passive activity credits allowed for 2010 (see instructions)	<b>5</b>		
<b>6</b>	Carryforward of general business credit to 2010. See instructions for the schedule to attach	<b>6</b>		
<b>7</b>	Carryback of general business credit from 2011 (see instructions)	<b>7</b>		
<b>8</b>	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	<b>8</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 .	}		<b>9</b>
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .			
<b>10</b>	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}		<b>10</b>
	• Corporations. Enter the amount from Form 4626, line 14 . . . . .			
	• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .			
<b>11</b>	Add lines 9 and 10 . . . . .			<b>11</b>
<b>12a</b>	Foreign tax credit . . . . .	<b>12a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12b</b>		
<b>c</b>	Add lines 12a and 12b . . . . .			<b>12c</b>
<b>13</b>	<b>Net income tax.</b> Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			<b>13</b>
<b>14</b>	<b>Net regular tax.</b> Subtract line 12c from line 9. If zero or less, enter -0-	<b>14</b>		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions . . . . .	<b>16</b>		
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .			<b>17</b>
<b>18a</b>	Subtract line 17 from line 13. If zero or less, enter -0-			<b>18a</b>
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions) . . . . .			<b>18b</b>
<b>c</b>	Add lines 18a and 18b . . . . .			<b>18c</b>
<b>19a</b>	Enter the <b>smaller</b> of line 8 or line 18c . . . . .			<b>19a</b>
	<b>C corporations:</b> See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
<b>b</b>	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) . . . . .			<b>19b</b>
<b>c</b>	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return) . . . . .			<b>19c</b>

Form **3800** (2010)

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

<b>20</b>	Multiply line 16 by 75% (see instructions)	<b>20</b>		
<b>21</b>	Enter the greater of line 15 or line 20	<b>21</b>		
<b>22</b>	Subtract line 21 from line 13. If zero or less, enter -0-	<b>22</b>		
<b>23</b>	Subtract line 19b from line 22. If zero or less, enter -0-	<b>23</b>		
<b>24</b>	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)	<b>24</b>		
<b>25</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	<b>25</b>		
<b>26</b>	Subtract line 15 from line 13. If zero or less, enter -0-	<b>26</b>		
<b>27</b>	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25	<b>27</b>		
<b>28</b>	Subtract line 27 from line 26. If zero or less, enter -0-	<b>28</b>		
<b>29a</b>	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	<b>29a</b>		
<b>b</b>	Enter the work opportunity credit from Form 5884, line 10 or line 12	<b>29b</b>		
<b>c</b>	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	<b>29c</b>		
<b>d</b>	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	<b>29d</b>		
<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>		
<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>		
<b>g</b>	Enter the qualified railroad track maintenance credit from Form 8900, line 12	<b>29g</b>		
<b>h</b>	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	<b>29h</b>		
<b>30</b>	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 28 or line 30	<b>31</b>		
<b>32</b>	<b>Credit allowed for the current year.</b> Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	<b>32</b>		

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

Name(s) shown on return

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

**2010**  
Attachment  
Sequence No. **67**

Identifying number

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

50-YEAR  
PROPERTY  
BASIS  
AMOUNT**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

50-YEAR  
PROPERTY  
DEDUCTION**Part IV Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . **25**

**26** Property used more than 50% in a qualified business use:

		%						
		%						
		%						

**27** Property used 50% or less in a qualified business use:

		%			S/L -			
		%			S/L -			
		%			S/L -			

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 . **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.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) .						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven . . . . .						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .						
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .						
<b>36</b> Is another vehicle available for personal use?						

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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**42** Amortization of costs that begins during your 2010 tax year (see instructions):

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**43** Amortization of costs that began before your 2010 tax year . . . . . **43**

**44 Total.** Add amounts in column (f). See the instructions for where to report . . . . . **44**

**Alternative Minimum Tax—Corporations**

OMB No. 1545-0175

**2010**

▶ See separate instructions.

▶ Attach to the corporation's tax return.

Name

Employer identification number

**Note:** See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

<b>1</b>	Taxable income or (loss) before net operating loss deduction . . . . .	<b>1</b>	
<b>2</b>	<b>Adjustments and preferences:</b>		
<b>a</b>	Depreciation of post-1986 property . . . . .	<b>2a</b>	
<b>b</b>	Amortization of certified pollution control facilities. . . . .	<b>2b</b>	
<b>c</b>	Amortization of mining exploration and development costs . . . . .	<b>2c</b>	
<b>d</b>	Amortization of circulation expenditures (personal holding companies only) . . . . .	<b>2d</b>	
<b>e</b>	Adjusted gain or loss . . . . .	<b>2e</b>	
<b>f</b>	Long-term contracts . . . . .	<b>2f</b>	
<b>g</b>	Merchant marine capital construction funds. . . . .	<b>2g</b>	
<b>h</b>	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only) . . . . .	<b>2h</b>	
<b>i</b>	Tax shelter farm activities (personal service corporations only) . . . . .	<b>2i</b>	
<b>j</b>	Passive activities (closely held corporations and personal service corporations only) . . . . .	<b>2j</b>	
<b>k</b>	Loss limitations . . . . .	<b>2k</b>	
<b>l</b>	Depletion . . . . .	<b>2l</b>	
<b>m</b>	Tax-exempt interest income from specified private activity bonds . . . . .	<b>2m</b>	
<b>n</b>	Intangible drilling costs . . . . .	<b>2n</b>	
<b>o</b>	Other adjustments and preferences . . . . .	<b>2o</b>	
<b>3</b>	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o. . . . .	<b>3</b>	
<b>4</b>	<b>Adjusted current earnings (ACE) adjustment:</b>		
<b>a</b>	ACE from line 10 of the ACE worksheet in the instructions . . . . .	<b>4a</b>	
<b>b</b>	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions). . . . .	<b>4b</b>	
<b>c</b>	Multiply line 4b by 75% (.75). Enter the result as a positive amount . . . . .	<b>4c</b>	
<b>d</b>	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). <b>Note:</b> You <b>must</b> enter an amount on line 4d (even if line 4b is positive) . . . . .	<b>4d</b>	
<b>e</b>	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the <b>smaller</b> of line 4c or line 4d as a negative amount	<b>4e</b>	
<b>5</b>	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT . . . . .	<b>5</b>	
<b>6</b>	Alternative tax net operating loss deduction (see instructions). . . . .	<b>6</b>	
<b>7</b>	<b>Alternative minimum taxable income.</b> Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions . . . . .	<b>7</b>	
<b>8</b>	<b>Exemption phase-out</b> (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):		
<b>a</b>	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8a</b>	
<b>b</b>	Multiply line 8a by 25% (.25). . . . .	<b>8b</b>	
<b>c</b>	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0- . . . . .	<b>8c</b>	
<b>9</b>	Subtract line 8c from line 7. If zero or less, enter -0- . . . . .	<b>9</b>	
<b>10</b>	Multiply line 9 by 20% (.20) . . . . .	<b>10</b>	
<b>11</b>	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions) . . . . .	<b>11</b>	
<b>12</b>	Tentative minimum tax. Subtract line 11 from line 10. . . . .	<b>12</b>	
<b>13</b>	Regular tax liability before applying all credits except the foreign tax credit <b>sec.38(c)(2)Adj.</b> . . . . .	<b>13</b>	
<b>14</b>	<b>Alternative minimum tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return . . . . .	<b>14</b>	

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 129551

Form **4626** (2010)

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ See separate instructions.

OMB No. 1545-0184

**2010**Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

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

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

<b>2</b>	<b>(a)</b> Description of property	<b>(b)</b> Date acquired (mo., day, yr.)	<b>(c)</b> Date sold (mo., day, yr.)	<b>(d)</b> Gross sales price	<b>(e)</b> Depreciation allowed or allowable since acquisition	<b>(f)</b> Cost or other basis, plus improvements and expense of sale	<b>(g)</b> Gain or (loss) Subtract (f) from the sum of (d) and (e)						
<b>3</b>	Gain, if any, from Form 4684, line 42 . . . . .						<b>3</b>						
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>						
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>						
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b>						
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . 4 . . . . .						<b>7</b>						
<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>						
<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>						

**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):

<b>11</b>	Loss, if any, from line 7 . . . . .						<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>12</b>
<b>13</b>	Gain, if any, from line 31 . . . . .						<b>13</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 34 and 41a . . . . .						<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .						<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . . <b>PART II ADJUSTMENT</b> . . . . .						<b>17</b>
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .						<b>18a</b>
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A		
B		
C		
D		

These columns relate to the properties on lines 19A through 19D. ►	Property A	Property B	Property C	Property D
20 Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	20			
21 Cost or other basis plus expense of sale . . . . .	21			
22 Depreciation (or depletion) allowed or allowable. . . . .	22	SECTION 1245 PROPERTY	ALL OTHER PROPERTY	UNDETER- MINED PROPERTY
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			
<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			
<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			
<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	
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	

**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	

**Information Return of a 25% Foreign-Owned U.S. Corporation  
or a Foreign Corporation Engaged in a U.S. Trade or Business**  
(Under Sections 6038A and 6038 of the Internal Revenue Code)

For tax year of the reporting corporation beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_

**Note.** Enter all information in English and money items in U.S. dollars.

OMB No. 1545-0805

**Part I Reporting Corporation** (see instructions). All reporting corporations must complete Part I.

<b>1a</b> Name of reporting corporation [redacted]		<b>1b</b> Employer identification number [redacted]
Number, street, and room or suite no. (if a P.O. box, see instructions) [redacted]		<b>1c</b> Total assets \$ [redacted]
City or town, state, and ZIP code (if a foreign address, see instructions) [redacted]		
<b>1d</b> Principal business activity ▶ [redacted]		<b>1e</b> Principal business activity code ▶ [redacted]
<b>1f</b> Total value of gross payments made or received (see instructions) reported on <b>this</b> Form 5472 \$ [redacted]	<b>1g</b> Total number of Forms 5472 filed for the tax year [redacted]	<b>1h</b> Total value of gross payments made or received (see instructions) reported on <b>all</b> Forms 5472 \$ [redacted]
<b>1i</b> Check here if this is a consolidated filing of Form 5472 . . . ▶ [redacted]	<b>1j</b> Country of incorporation [redacted]	<b>1k</b> Country(ies) under whose laws the reporting corporation files an income tax return as a resident [redacted]
<b>1l</b> Principal country(ies) where business is conducted [redacted]		
<b>2</b> Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation . . . ▶ [redacted]		

**Part II 25% Foreign Shareholder** (see instructions)

<b>1a</b> Name and address of direct 25% foreign shareholder [redacted]		<b>1b</b> U.S. identifying number, if any [redacted]
<b>1c</b> Principal country(ies) where business is conducted [redacted]	<b>1d</b> Country of citizenship, organization, or incorporation [redacted]	<b>1e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident [redacted]
<b>2a</b> Name and address of direct 25% foreign shareholder [redacted]		<b>2b</b> U.S. identifying number, if any [redacted]
<b>2c</b> Principal country(ies) where business is conducted [redacted]	<b>2d</b> Country of citizenship, organization, or incorporation [redacted]	<b>2e</b> Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident [redacted]
<b>3a</b> Name and address of ultimate indirect 25% foreign shareholder [redacted]		<b>3b</b> U.S. identifying number, if any [redacted]
<b>3c</b> Principal country(ies) where business is conducted [redacted]	<b>3d</b> Country of citizenship, organization, or incorporation [redacted]	<b>3e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident [redacted]
<b>4a</b> Name and address of ultimate indirect 25% foreign shareholder [redacted]		<b>4b</b> U.S. identifying number, if any [redacted]
<b>4c</b> Principal country(ies) where business is conducted [redacted]	<b>4d</b> Country of citizenship, organization, or incorporation [redacted]	<b>4e</b> Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident [redacted]

**Part III Related Party** (see instructions)

Check applicable box: Is the related party a [redacted] foreign person or [redacted] U.S. person?

All reporting corporations must complete this question and the rest of Part III.

<b>1a</b> Name and address of related party [redacted]		<b>1b</b> U.S. identifying number, if any [redacted]
<b>1c</b> Principal business activity ▶ [redacted]		<b>1d</b> Principal business activity code ▶ [redacted]
<b>1e</b> Relationship—Check boxes that apply: [redacted] Related to reporting corporation [redacted] Related to 25% foreign shareholder [redacted] 25% foreign shareholder		
<b>1f</b> Principal country(ies) where business is conducted [redacted]	<b>1g</b> Country(ies) under whose laws the related party files an income tax return as a resident [redacted]	

**Part IV Monetary Transactions Between Reporting Corporations and Foreign Related Party** (see instructions)**Caution:** Part IV **must** be completed if the "foreign person" box is checked in the heading for Part III.If estimates are used, check here ☒

1	Sales of stock in trade (inventory)	1	
2	Sales of tangible property other than stock in trade	2	
3a	Rents received (for other than intangible property rights)	3a	
b	Royalties received (for other than intangible property rights)	3b	
4	Sales, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	4	
5	Consideration received for technical, managerial, engineering, construction, scientific, or like services	5	
6	Commissions received	6	
7	Amounts borrowed (see instructions) a Beginning balance <input checked="" type="checkbox"/> b Ending balance or monthly average <input checked="" type="checkbox"/>	7b	
8	Interest received	8	
9	Premiums received for insurance or reinsurance	9	
10	Other amounts received (see instructions)	10	
11	<b>Total.</b> Combine amounts on lines 1 through 10	11	
12	Purchases of stock in trade (inventory)	12	
13	Purchases of tangible property other than stock in trade	13	
14a	Rents paid (for other than intangible property rights)	14a	
b	Royalties paid (for other than intangible property rights)	14b	
15	Purchases, leases, licenses, etc., of intangible property rights (e.g., patents, trademarks, secret formulas)	15	
16	Consideration paid for technical, managerial, engineering, construction, scientific, or like services	16	
17	Commissions paid	17	
18	Amounts loaned (see instructions) a Beginning balance <input checked="" type="checkbox"/> b Ending balance or monthly average <input checked="" type="checkbox"/>	18b	
19	Interest paid	19	
20	Premiums paid for insurance or reinsurance	20	
21	Other amounts paid (see instructions)	21	
22	<b>Total.</b> Combine amounts on lines 12 through 21	22	

**Part V Nonmonetary and Less-Than-Full Consideration Transactions Between the Reporting Corporation and the Foreign Related Party** (see instructions)Describe these transactions on an attached separate sheet and check here. ☐**Part VI Additional Information**

All reporting corporations must complete Part VI.

1	Does the reporting corporation import goods from a foreign related party?	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2a	If "Yes," is the basis or inventory cost of the goods valued at greater than the customs value of the imported goods?	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	If "No," <b>do not</b> complete b and c below.		
b	If "Yes," attach a statement explaining the reason or reasons for such difference.		
c	If the answers to questions 1 and 2a are "Yes," were the documents used to support this treatment of the imported goods in existence and available in the United States at the time of filing Form 5472?		
	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

**General Instructions**

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

**What's New**

- The IRS has modified Part IV, lines 3 and 14.
- A reporting corporation that uses an accrual method of accounting must use accrued payments and accrued receipts for purposes of computing the total amount to enter on each line of the Form 5472. See Regulations section 1.6038A-2(b)(8).

**Purpose of Form**

Use Form 5472 to provide information required under sections 6038A and 6038C when reportable transactions occur during the tax year of a reporting corporation with a foreign or domestic related party.

**Definitions**

**Reporting corporation.** A reporting corporation is either:

- A 25% foreign-owned U.S. corporation **or**
- A foreign corporation engaged in a trade or business within the United States.

**25% foreign owned.** A corporation is 25% foreign owned if it has at least one direct or indirect 25% foreign shareholder at any time during the tax year.

**25% foreign shareholder.** Generally, a foreign person (defined on page 3) is a 25% foreign shareholder if the person owns, directly or indirectly, at least 25% of either:

- The total voting power of all classes of stock entitled to vote **or**
- The total value of all classes of stock of the corporation.

The constructive ownership rules of section 318 apply with the following modifications to determine if a corporation is 25% foreign owned. Substitute "10%" for "50%" in section 318(a)(2)(C). Do not apply sections

318(a)(3)(A), (B), and (C) so as to consider a U.S. person as owning stock that is owned by a foreign person.

**Related party.** A related party is:

- Any direct or indirect 25% foreign shareholder of the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to the reporting corporation,
- Any person who is related (within the meaning of section 267(b) or 707(b)(1)) to a 25% foreign shareholder of the reporting corporation, **or**
- Any other person who is related to the reporting corporation within the meaning of section 482 and the related regulations.

"Related party" does not include any corporation filing a consolidated Federal income tax return with the reporting corporation.

The rules in section 318 apply to the definition of related party with the modifications listed under the definition of 25% foreign shareholder above.

Form **5884-B**  
(December 2010)Department of the Treasury  
Internal Revenue Service**New Hire Retention Credit**► **Attach to your tax return.**► **Use Part II to list additional retained workers.**

OMB No. 1545-XXXX

Attachment  
Sequence No. **77B**

Name(s) shown on return

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

**Part I New Hire Retention Credit for Retained Workers**

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
<b>1</b>	Enter the retained worker's social security number . . . . .	<b>1</b>		
<b>2</b>	Enter the first date of employment from the retained worker's Form W-11 or similar statement . . . . .	<b>2</b>	/ / 2010	/ / 2010
<b>3</b>	Enter the retained worker's wages for the first 26 consecutive weeks of employment . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 80% (.80) . . . . .	<b>4</b>		
<b>5</b>	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	<b>5</b>		
<b>6</b>	Add lines 3 and 5 . . . . .	<b>6</b>		
<b>7</b>	Multiply line 6 by 6.2% (.062) . . . . .	<b>7</b>		
<b>8</b>	Maximum credit allowable . . . . .	<b>8</b>	1,000 00	1,000 00
<b>9</b>	Enter the <b>smaller</b> of line 7 or line 8 . . . . .	<b>9</b>		
<b>10</b>	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II . . . . .	<b>10</b>		
<b>11</b>	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) . . . . .	<b>11</b>		
<b>12</b>	New hire retention credit from partnerships and S corporations (see instructions) . . . . .	<b>12</b>		
<b>13</b>	<b>Current year credit.</b> Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800) . . . . .	<b>13</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

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

Identifying number

**Part II Continuation Sheet for Additional Retained Workers**

Use a separate column for each retained worker. Keep track of the number of workers listed by entering a number at the top of each column. For example, the first retained worker listed on the first attached Part II would be Retained Worker No. 4. If you need more columns, use additional copies of Part II. Include the totals from columns (a) through (c) of all lines 9 from all copies of Part II on Part I, line 10.

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number . . . . .	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement . . . . .	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment . . . . .	3		
4	Multiply line 3 by 80% (.80) . . . . .	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form . . . . .	5		
6	Add lines 3 and 5 . . . . .	6		
7	Multiply line 6 by 6.2% (.062) . . . . .	7		
8	Maximum credit allowable . . . . .	8	1,000 00	1,000 00
9	Enter the <b>smaller</b> of line 7 or line 8 . . . . .	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number . . . . .	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement . . . . .	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment . . . . .	3		
4	Multiply line 3 by 80% (.80) . . . . .	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form . . . . .	5		
6	Add lines 3 and 5 . . . . .	6		
7	Multiply line 6 by 6.2% (.062) . . . . .	7		
8	Maximum credit allowable . . . . .	8	1,000 00	1,000 00
9	Enter the <b>smaller</b> of line 7 or line 8 . . . . .	9		

		(a) Retained Worker No.	(b) Retained Worker No.	(c) Retained Worker No.
1	Enter the retained worker's social security number . . . . .	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement . . . . .	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment . . . . .	3		
4	Multiply line 3 by 80% (.80) . . . . .	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form . . . . .	5		
6	Add lines 3 and 5 . . . . .	6		
7	Multiply line 6 by 6.2% (.062) . . . . .	7		
8	Maximum credit allowable . . . . .	8	1,000 00	1,000 00
9	Enter the <b>smaller</b> of line 7 or line 8 . . . . .	9		

**Work Opportunity Credit**▶ **Attach to your tax return.**

Name(s) shown on return

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 . . . . . \$ <span style="background-color: red; color: black;">          </span> × 25% (.25)	<b>1a</b>	
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <span style="background-color: red; color: black;">          </span> × 40% (.40)	<b>1b</b>	
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <span style="background-color: red; color: black;">          </span> × 50% (.50)	<b>1c</b>	
	<b>TOTAL QUALIFIED WAGES</b>		
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	<span style="background-color: red; color: black;">          </span>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	<span style="background-color: red; color: black;">          </span>
<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>	<span style="background-color: red; color: black;">          </span>
<b>5</b>	Work opportunity 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>	Work opportunity credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit . . . . .	<b>8</b>	
<b>9</b>	Carryback of the work opportunity credit from 2011 (see instructions) . . . . .	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . . .	<b>10</b>	<span style="background-color: red; color: black;">          </span>
<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>	

**Alcohol and Cellulosic Biofuel Fuels Credit**

OMB No. 1545-0231

**2010**Attachment  
Sequence No. **83**▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Caution.** You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
<b>1</b>	Qualified ethanol fuel production (see instructions for election)	<b>1</b>		
<b>2</b>	Alcohol 190 proof or greater <b>and</b> alcohol 190 proof or greater in fuel mixtures . . . . .	<b>2</b>		
<b>3</b>	Alcohol less than 190 proof but at least 150 proof <b>and</b> alcohol less than 190 proof but at least 150 proof in fuel mixtures . . . . .	<b>3</b>		
<b>4</b>	Qualified cellulosic biofuel production that is alcohol (see instructions for election) . . . . .	<b>4</b>		
<b>5</b>	Qualified cellulosic biofuel production that is not alcohol (see instructions for election) . . . . .	<b>5</b>		
<b>6</b>	Reserve for future use . . . . .	<b>6</b>		
<b>7</b>	Add the amounts in column (c) on lines 1 through 5. Include this amount in your income for 2010 (see instructions) . . . . .	<b>7</b>		
<b>8</b>	Alcohol and cellulosic biofuel fuels credit from a partnership, S corporation, cooperative, estate, or trust (see instructions) . . . . .	<b>8</b>		
<b>9</b>	Add lines 7 and 8. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 10 . . . . .	<b>9</b>		
<b>10</b>	Alcohol and cellulosic biofuel fuels credit included on line 9 from passive activities (see instructions) . . . . .	<b>10</b>		
<b>11</b>	Subtract line 10 from line 9 . . . . .	<b>11</b>		
<b>12</b>	Alcohol and cellulosic biofuel fuels credit allowed for 2010 from a passive activity (see instructions)	<b>12</b>		
<b>13</b>	Carryforward of any alcohol and cellulosic biofuel fuels credit that originated in a tax year that began after 2004 . . . . .	<b>13</b>		
<b>14</b>	Carryback of the alcohol and cellulosic biofuel fuels credit from 2011 (see instructions) . . . . .	<b>14</b>		
<b>15</b>	Add lines 11 through 14. Cooperatives, estates, and trusts, go to line 16. All others, report this amount on Form 3800, line 29c . . . . .	<b>15</b>		
<b>16</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Cooperatives, estates, and trusts. Subtract line 16 from line 15. Report this amount on Form 3800, line 29c . . . . .	<b>17</b>		

\*Only the rate for ethanol is shown. See instructions for the rate for alcohol other than ethanol.

\*\*Only the rate for alcohol other than ethanol is shown. See instructions for the rate for ethanol.

**Credit for Increasing Research Activities**

► Attach to your tax return.

OMB No. 1545-0619

**2010**  
Attachment  
Sequence No. **81**

Name(s) shown on return

Identifying number

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)					1		
2	Basic research payments to qualified organizations (see instructions)	2						
3	Qualified organization base period amount	3						
4	Subtract line 3 from line 2. If zero or less, enter -0-					4		
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5						
6	Cost of supplies	6						
7	Rental or lease costs of computers (see instructions)	7						
8	Enter the applicable percentage of contract research expenses (see instructions)	8						
9	Total qualified research expenses. Add lines 5 through 8	9						
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10				%		
11	Enter average annual gross receipts (see instructions)	11						
12	Multiply line 11 by the percentage on line 10	12						
13	Subtract line 12 from line 9. If zero or less, enter -0-	13						
14	Multiply line 9 by 50% (.50)	14						
15	Enter the <b>smaller</b> of line 13 or line 14					15		
16	Add lines 1, 4, and 15					16		
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached					17		

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)					18		
19	Basic research payments to qualified organizations (see the line 2 instructions)	19						
20	Qualified organization base period amount (see the line 3 instructions)	20						
21	Subtract line 20 from line 19. If zero or less, enter -0-					21		
22	Add lines 18 and 21					22		
23	Multiply line 22 by 20% (.20)					23		
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24						
25	Cost of supplies	25						
26	Rental or lease costs of computers (see the line 7 instructions)	26						
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27						
28	Total qualified research expenses. Add lines 24 through 27	28						
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29						
30	Divide line 29 by 6.0	30						
31	Subtract line 30 from line 28. If zero or less, enter -0-	31						
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)					32		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2010)

**Section B—Alternative Simplified Credit** (continued).

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>		
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached . . . . .	<b>34</b>		

**Section C—Summary**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>		
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . .	<b>37</b>		
<b>38</b>	Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800 . . . . .	<b>38</b>		
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800 . . .	<b>40</b>		

Form **6765** (2010)

# Low-Income Housing Credit

► Attach to your tax return.

OMB No. 1545-0984





**2010**

Attachment  
Sequence No. **36a**





Name(s) shown on return

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>	
<b>4</b>	Low-income housing credit for buildings placed in service before 2008 from partnerships, S corporations, estates, and trusts . . . . .	<b>4</b>	
<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>	
<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>	
<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>	
<b>13</b>	Low-income housing credit included on line 12 from passive activities (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 12 . . . . .	<b>14</b>	
<b>15</b>	Low-income housing credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>15</b>	
<b>16</b>	Carryforward of low-income housing credit to 2010 (see instructions) . . . . .	<b>16</b>	
<b>17</b>	Carryback of low-income housing credit from 2011 (see instructions) . . . . .	<b>17</b>	
<b>18</b>	Add lines 14 through 17. Estates and trusts, go to line 19; all others, report this amount on Form 3800, line 29d . . . . .	<b>18</b>	
<b>19</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b>	<b>Estates and trusts.</b> Subtract line 19 from line 18. Report this amount on Form 3800, line 29d . . . . .	<b>20</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 639871

Form **8586** (2010)

**Asset Acquisition Statement  
Under Section 1060**

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

Name as shown on return	Identifying number as shown on return

Check the box that identifies you:

☐ Purchaser ☐ Seller

**Part I General Information**

1 Name of other party to the transaction	Other party's identifying number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2 Date of sale	3 Total sales price (consideration)

**Part II Original Statement of Assets Transferred**

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$	\$
Class VI and VII	\$	\$
Total	\$	\$

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? . . . . . ☐ Yes ☐ No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? . . . . . ☐ Yes ☐ No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? . . . . . ☐ Yes ☐ No

If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

# Annual Statement for Low-Income Housing Credit

OMB No. 1545-0988

- **File with owner's federal income tax return.**  
► **See separate instructions.**

Attachment  
Sequence No. **36**

Name(s) shown on return

Identifying number

## Part I Compliance Information

- A** Building identification number (BIN) ► .....
- B** This Form 8609-A is for (check the box) ► a newly constructed or existing building ☐  
section 42(e) rehabilitation expenditures ☐
- C** Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? . . . . .  
If "No," see the instructions and stop here—do not go to Part II.
- D** Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? . . . . .  
If "No," see the instructions and stop here—do not go to Part II.
- E** Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? . . . . .  
If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.

Yes	No

## Part II Computation of Credit

- 1** Eligible basis of building . . . . .
- 2** Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions) . . . . .
- 3** Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)
- 4** Part-year adjustment for disposition or acquisition during the tax year . . . . .
- 5** Credit percentage . . . . .
- 6** Multiply line 3 or line 4 by the percentage on line 5 . . . . .
- 7** Additions to qualified basis, if any . . . . .
- 8** Part-year adjustment for disposition or acquisition during the tax year . . . . .
- 9** Credit percentage. Enter one-third of the percentage on line 5 . . . . .
- 10** Multiply line 7 or line 8 by the percentage on line 9 . . . . .
- 11** Section 42(f)(3)(B) modification . . . . .
- 12** Add lines 10 and 11 . . . . .
- 13** Credit for building before line 14 reduction. Subtract line 12 from line 6 . . . . .
- 14** Disallowed credit due to federal grants (see instructions) . . . . .
- 15** Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b . . . . .
- 16** Taxpayer's proportionate share of credit for the year (see instructions) . . . . .
- 17** Adjustments for deferred first-year credit (see instructions) . . . . .
- 18** Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586 (see instructions)

<b>1</b>		
<b>2</b>		
<b>3</b>		
<b>4</b>		
<b>5</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
<b>9</b>		
<b>10</b>		
<b>11</b>		
<b>12</b>		
<b>13</b>		
<b>14</b>		
<b>15</b>		
<b>16</b>		
<b>17</b>		
<b>18</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat No. 38841T

Form 8609-A (Rev. 12-2008)

# Recapture of Low-Income Housing Credit

OMB No. 1545-1035


► Attach to your return.

**Note: Complete a separate Form 8611 for each building to which recapture applies.**

Attachment  
Sequence No. **90**

<b>A</b> Name(s) shown on return		<b>B</b> Identifying number
<b>C</b> Address of building (as shown on Form 8609)	<b>D</b> Building identification number (BIN)	<b>E</b> Date placed in service (from Form 8609)
<b>F</b> If building is financed in whole or part with tax-exempt bonds, see instructions and furnish: <b>(1)</b> Issuer's name		<b>(2)</b> Date of issue
<b>(3)</b> Name of issue		<b>(4)</b> CUSIP number

**Note:** Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust).

<b>1</b> Enter total credits reported on Form 8586 in prior years for this building . . . . .	<b>1</b>		
<b>2</b> Credits included on line 1 attributable to additions to qualified basis (see instructions) . . . .	<b>2</b>		
<b>3</b> Credits subject to recapture. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b> Credit recapture percentage (see instructions) . . . . .	<b>4</b>		.
<b>5</b> Accelerated portion of credit. Multiply line 3 by line 4 . . . . .	<b>5</b>		
<b>6</b> Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) . . . . .	<b>6</b>		.
<b>7</b> Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. <b>(Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)</b> . . . . .	<b>7</b>		
<b>8</b> Enter recapture amount from flow-through entity (see <b>Note</b> above) . . . . .	<b>8</b>		
<b>9</b> Enter the unused portion of the accelerated amount from line 7 (see instructions) . . . . .	<b>9</b>		
<b>10</b> Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- . . . . .	<b>10</b>		
<b>11</b> Enter interest on the line 10 recapture amount (see instructions) . . . . .	<b>11</b>		
<b>12</b> Total amount subject to recapture. Add lines 10 and 11 . . . . .	<b>12</b>		
<b>13</b> Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions) . . . . .	<b>13</b>		
<b>14</b> <b>Recapture tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions . . . . .	<b>14</b>		 <b>SECONDARY REFERENCE</b>
<b>15</b> <b>Carryforward of the low-income housing credit attributable to this building.</b> Subtract line 12 from line 13. If zero or less, enter -0- (see instructions) . . . . .	<b>15</b>		

**Only Section 42(j)(5) partnerships need to complete lines 16 and 17.**

<b>16</b> Enter interest on the line 7 recapture amount (see instructions) . . . . .	<b>16</b>		
<b>17</b> Total recapture. Add lines 7 and 16 (see instructions) . . . . .	<b>17</b>		

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 63983Q

Form **8611** (Rev. 1-2011)

# Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies

OMB No. 1545-1130

► Attach to tax return.

Employer Identification Number \_\_\_\_\_

## Part I Special Loss Discount Amount

Accident year					
1 Undiscounted unpaid losses . . .					
2 Discounted unpaid losses . . .					
3 Special loss discount limitation. Subtract line 2 from line 1 . . .					

## Part II Special Loss Discount Account (See instructions.)

4 Balance at the beginning of the year					
5 Additions—section 847(4) . . .					
6 Subtractions—section 847(5) . .					
7 Balance at the end of the year. Add lines 4 and 5 and subtract line 6 from the result . . . . .					

**AMOUNTS TAKEN FROM  
ALL YEARS AVAILABLE**

## Part III Special Estimated Tax Payments (See instructions.)

8 Balance at the beginning of the year					
9 Payments made for year . . .					
10 Prior section 847 payments transferred to current year . . .					
11 Payments applied for year . . .					
12 Balance at the end of the year. Add lines 8 through 10 and subtract line 11 from the result .					

## General Instructions

Section references are to the Internal Revenue Code.

**Purpose of form.** Form 8816 must be filed by insurance companies that elect to take an additional deduction under section 847.

**Consolidated return.** Each member of a consolidated group claiming a section 847 deduction must file a separate Form 8816. Do not combine several taxpayers on one Form 8816. If a consolidated return is filed on Form 1120 and one or

more members of the group is claiming a section 847 deduction, enter "Form 8816" and the amount in the margin near line 32b on Form 1120. This will assist the IRS in properly accounting for your Special Estimated Tax Payments.

**When to file.** Attach Form 8816 to the Form 1120-PC, Form 1120-L, or Form 1120 filed for the tax year of the additional deduction and for each subsequent tax year that has a remaining amount of unpaid losses resulting from the deduction.

## Specific Instructions

**Note:** Line references are to the 2009 Form 1120-L, 2009 Form 1120-PC, and 2009 Form 1120.

### Part I. Special Loss Discount Amount

**Accident year.** Enter the four digit accident year in the space provided at the top of each column. For example, enter accident year 2008 as 2008.

## Orphan Drug Credit







OMB No. 1545-1505

► **Attach to your tax return.**

Attachment  
Sequence No. **103**

Name(s) shown on return

Identifying number

<b>1</b> Qualified clinical testing expenses paid or incurred during the tax year . . . . .	<b>1</b>		
<b>2a</b> Current year credit. Multiply line 1 by 50% (.50) (see instructions) . . . . .	<b>2a</b>		
<b>b</b> Enter the amount from the employer differential wage credit line of Form 3800 (e.g., line 1w of the 2008 Form 3800) that is attributable to employees whose wages were used to figure the credit on line 2a above . . . . .	<b>2b</b>		
<b>c</b> Subtract line 2b from 2a. If zero or less, enter -0- . . . . .	<b>2c</b>		
<b>3</b> Orphan drug credit from partnerships, S corporations, estates, or trusts . . . . .	<b>3</b>		
<b>4</b> Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800) . . . . .	<b>4</b>		
<b>5</b> Amount allocated to the beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>		
<b>6</b> Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800) . . . . .	<b>6</b>		

**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)  
▶ Attach to your tax return.

Identifying number

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

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

1 Description of like-kind property given up:

2 Description of like-kind property received:

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

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

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

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

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

**Part II Related Party Exchange Information**

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

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

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

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

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

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

- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

Your social security number

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

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

**MULTI-ASSET EXCHANGES**

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

<b>12</b>	Fair market value (FMV) of other property given up . . . . .	<b>12</b>			
<b>13</b>	Adjusted basis of other property given up . . . . .	<b>13</b>			
<b>14</b>	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	<b>14</b>			
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
<b>15</b>	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	<b>15</b>			
<b>16</b>	FMV of like-kind property you received . . . . .	<b>16</b>			
<b>17</b>	Add lines 15 and 16 . . . . .	<b>17</b>			
<b>18</b>	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	<b>18</b>			
<b>19</b>	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	<b>19</b>			
<b>20</b>	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	<b>20</b>			
<b>21</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	<b>21</b>			
<b>22</b>	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	<b>22</b>			
<b>23</b>	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	<b>23</b>			
<b>24</b>	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	<b>24</b>			
<b>25</b>	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	<b>25</b>			

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

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

<b>26</b>	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .			
<b>27</b>	Description of divested property ►			
<b>28</b>	Description of replacement property ►			
<b>29</b>	Date divested property was sold (month, day, year) . . . . .	<b>29</b>	MM/DD/YYYY	
<b>30</b>	Sales price of divested property (see instructions) . . . . .	<b>30</b>		
<b>31</b>	Basis of divested property . . . . .	<b>31</b>		
<b>32</b>	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	<b>32</b>		
<b>33</b>	Cost of replacement property purchased within 60 days after date of sale . . . . .	<b>33</b>		
<b>34</b>	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	<b>34</b>		
<b>35</b>	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) . . . . .	<b>36</b>		
<b>37</b>	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	<b>37</b>		
<b>38</b>	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	<b>38</b>		

**Rental Real Estate Income and Expenses of a Partnership or an S Corporation**

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name	Employer identification number
------	--------------------------------

**1** Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
<b>A</b>				
<b>B</b>				
<b>C</b>				
<b>D</b>				

		Properties							
		A		B		C		D	
<b>2</b>	Gross rents . . . . .	<b>2</b>							
<b>Rental Real Estate Expenses</b>									
<b>3</b>	Advertising . . . . .	<b>3</b>							
<b>4</b>	Auto and travel . . . . .	<b>4</b>							
<b>5</b>	Cleaning and maintenance . . . . .	<b>5</b>							
<b>6</b>	Commissions . . . . .	<b>6</b>							
<b>7</b>	Insurance . . . . .	<b>7</b>							
<b>8</b>	Legal and other professional fees . . . . .	<b>8</b>							
<b>9</b>	Interest . . . . .	<b>9</b>							
<b>10</b>	Repairs . . . . .	<b>10</b>							
<b>11</b>	Taxes . . . . .	<b>11</b>							
<b>12</b>	Utilities . . . . .	<b>12</b>							
<b>13</b>	Wages and salaries . . . . .	<b>13</b>							
<b>14</b>	Depreciation (see instructions) . . . . .	<b>14</b>							
<b>15</b>	Other (list) ▶	<b>15</b>							
<b>16</b>	Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>							
<b>17</b>	Income or (Loss) from each property. Subtract line 16 from line 2	<b>17</b>							
<b>TOTAL FOR ALL PROPERTIES</b>									

<b>18a</b>	Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b>	
<b>b</b>	Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b>	( )
<b>19</b>	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>	
<b>20a</b>	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . .	<b>20a</b>	
<b>b</b>	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:		
	(1) Name	(2) Employer identification number	
<b>21</b>	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	<b>21</b>	

## Disabled Access Credit

OMB No. 1545-1205

► **Attach to your tax return.**

Attachment  
Sequence No. **86**

Name(s) shown on return		Identifying number	
<b>1</b>	Total eligible access expenditures (see instructions) . . . . .	<b>1</b>	
<b>2</b>	Minimum amount . . . . .	<b>2</b>	\$ 250 00
<b>3</b>	Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>	
<b>4</b>	Maximum amount . . . . .	<b>4</b>	\$10,000 00
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4. . . . .	<b>5</b>	
<b>6</b>	Multiply line 5 by 50% (.50) . . . . .	<b>6</b>	
<b>7</b>	Disabled access credit from partnerships and S corporations . . . . .	<b>7</b>	
<b>8</b>	Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800) . . . . .	<b>8</b>	

Department of the Treasury  
Internal Revenue Service▶ **Attach to the corporation's tax return.**

Name		Employer identification number
<b>1</b>	Alternative minimum tax (AMT) for 2009. Enter the amount from line 14 of the 2009 Form 4626	<b>1</b>
<b>2</b>	Minimum tax credit carryforward from 2009. Enter the amount from line 9 of the 2009 Form 8827	<b>2</b>
<b>3</b>	Enter any 2009 unallowed qualified electric vehicle credit (see instructions)	<b>3</b>
<b>4</b>	Add lines 1, 2, and 3	<b>4</b>
<b>5</b>	Enter the corporation's 2010 regular income tax liability minus allowable tax credits (see instructions)	<b>5</b>
<b>6</b>	Is the corporation a "small corporation" exempt from the AMT for 2010 (see instructions)? <ul style="list-style-type: none"> <li>• <b>Yes.</b> Enter 25% of the excess of line 5 over \$25,000. If line 5 is \$25,000 or less, enter -0-</li> <li>• <b>No.</b> Complete Form 4626 for 2010 and enter the tentative minimum tax from line 12</li> </ul>	<b>6</b>
<b>7a</b>	Subtract line 6 from line 5. If zero or less, enter -0-	<b>7a</b>
<b>b</b>	For a corporation electing to accelerate the minimum tax credit, enter the bonus depreciation amount attributable to the minimum tax credit (see instructions)	<b>7b</b>
<b>c</b>	Add lines 7a and 7b	<b>7c</b>
<b>8a</b>	Enter the <b>smaller</b> of line 4 or line 7c. If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions	<b>8a</b>
<b>b</b>	<b>Current year minimum tax credit.</b> Enter the smaller of line 4 or line 7a here and on Form 1120, Schedule J, line 5d (or the applicable line of your return). If the corporation had a post-1986 ownership change or has pre-acquisition excess credits, see instructions. If you made an entry on line 7b, go to line 8c. Otherwise, skip line 8c	<b>8b</b>
<b>c</b>	Subtract line 8b from line 8a. This is the refundable amount for a corporation electing to accelerate the minimum tax credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	<b>8c</b>
<b>9</b>	<b>Minimum tax credit carryforward to 2011.</b> Subtract line 8a from line 4. Keep a record of this amount to carry forward and use in future years	<b>9</b>

**Qualified Plug-in Electric and Electric Vehicle Credit**

▶ Attach to your tax return.

OMB No. 1545-1374

**2010**  
Attachment  
Sequence No. **111**

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Qualified Plug-in Electric Vehicle Credit****Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1	Year, make, and model of vehicle . . . . .	1		
2	Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	2	/ /	/ /
3	Cost of the vehicle . . . . .	3		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.**Section B—Credit for Business/Investment Use Part of Vehicle**

4	Business/investment use percentage (see instructions) . . . . .	4	%	%	%
5	Multiply line 3 by line 4 . . . . .	5			
6	Section 179 expense deduction (see instructions) . . . . .	6			
7	Subtract line 6 from line 5 . . . . .	7			
8	Multiply line 7 by 10% (.10) . . . . .	8			
9	Maximum credit per vehicle . . . . .	9			
10	Enter the <b>smaller</b> of line 8 or line 9 . . . . .	10			
11	Add columns (a) through (c) on line 10 . . . . .	11			
12	Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .	12			
13	<b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . .	13			

**Section C—Credit for Personal Use Part of Vehicle**





		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
14	If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .	14		
15	Multiply line 14 by 10% (.10) . . . . .	15		
16	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .	16		
17	Enter the <b>smaller</b> of line 15 or line 16 . . . . .	17		
18	Add columns (a) through (c) on line 17 . . . . .	18		
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	19		
20	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	20		
21	Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	21		
22	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount, if any, from line 29 on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions . . . . .	22		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2010)

**Part II**    **Qualified Electric Vehicle Credit****Caution.** This part only applies to qualified electric vehicle passive activity credits from prior years (allowed on Form 8582-CR or Form 8810).

<b>23</b>	Qualified electric vehicle passive activity credits allowed for 2010 (see instructions) . . . . .	<b>23</b>		
<b>24</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return.</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return.</li> </ul>	<b>24</b>		
<b>25</b>	Credits that reduce regular tax before the qualified electric vehicle credit:			
<b>a</b>	Foreign tax credit . . . . .	<b>25a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>25b</b>		
<b>c</b>	American Samoa economic development credit (Form 5735) . . . . .	<b>25c</b>		
<b>d</b>	Add lines 25a through 25c . . . . .	<b>25d</b>		
<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>		
<b>27</b>	Tentative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33.</li> <li>• Corporations. Enter the amount from Form 4626, line 12.</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.</li> </ul>	<b>27</b>		
<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>		
<b>29</b>	<b>Qualified electric vehicle credit.</b> Enter the <b>smaller</b> of line 23 or line 28. Report the total of this amount and the amount, if any, from line 22 on Form 1040, line 53; Form 1040NR, line 50; Form 1120, Schedule J, line 5b; or the appropriate line of your return. If line 28 is smaller than line 23, see instructions . . . . . ▶	<b>29</b>		

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

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-1362

**2010**

Attachment  
Sequence No. **95**

Name(s) shown on return

Identifying number

## Part I Electricity Produced at Qualified Facilities Placed in Service Prior to October 23, 2004

<b>1</b>	Kilowatt-hours produced and sold (see instructions) . . . . .	×	0.022	<b>1</b>	
<b>2</b>	Phaseout adjustment (see instructions) . . . . .	\$	×	<b>2</b>	
<b>3</b>	Credit before reduction. Subtract line 2 from line 1 . . . . .			<b>3</b>	
<b>Reduction for government grants, subsidized financing, and other credits:</b>					
<b>4</b>	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any federal tax credits allowed for the project for this and all prior tax years (see instructions) . . . . .			<b>4</b>	
<b>5</b>	Total of additions to the capital account for the project for this and all prior tax years . . . . .			<b>5</b>	
<b>6</b>	Divide line 4 by line 5. Show as a decimal carried to at least 4 places . . . . .			<b>6</b>	
<b>7</b>	Multiply line 3 by line 6 . . . . .			<b>7</b>	
<b>8</b>	Subtract line 7 from line 3 . . . . .			<b>8</b>	
<b>9</b>	Part I renewable electricity production credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .			<b>9</b>	
<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>	
<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>13</b>	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) x Column (b)	
<b>a</b>	Wind . . . . .	<b>13a</b>	0.022		
<b>b</b>	Closed-loop biomass . . . . .	<b>13b</b>	0.022		
<b>c</b>	Geothermal . . . . .	<b>13c</b>	0.022		
<b>d</b>	Solar . . . . .	<b>13d</b>	0.022		
<b>e</b>	Add column (c) of lines 13a through 13d and enter here . . . . .				<b>13e</b>
<b>14</b>	Electricity produced at qualified facilities using:	(a) Kilowatt-hours produced and sold (see instructions)	(b) Rate	(c) Column (a) x Column (b)	
<b>a</b>	Open-loop biomass . . . . .	<b>14a</b>	0.011		
<b>b</b>	Small irrigation power . . . . .	<b>14b</b>	0.011		
<b>c</b>	Landfill gas . . . . .	<b>14c</b>	0.011		
<b>d</b>	Trash . . . . .	<b>14d</b>	0.011		
<b>e</b>	Hydropower . . . . .	<b>14e</b>	0.011		
<b>f</b>	Marine and hydrokinetic renewables . . . . .	<b>14f</b>	0.011		
<b>g</b>	Add column (c) of lines 14a through 14f and enter here . . . . .				<b>14g</b>
<b>15</b>	Add lines 13e and 14g . . . . .				<b>15</b>
<b>16</b>	Phaseout adjustment (see instructions) . . . . .	\$	×		<b>16</b>
<b>17</b>	Subtract line 16 from line 15 . . . . .				<b>17</b>
<b>Refined coal produced at a qualified refined coal production facility</b>					
<b>18</b>	Tons produced and sold (see instructions) . . . . .		×	\$6.27	<b>18</b>
<b>19</b>	Phaseout adjustment (see instructions) . . . . .	\$	×		<b>19</b>
<b>20</b>	Subtract line 19 from line 18 . . . . .				<b>20</b>
<b>Steel industry fuel produced at a qualified refined coal production facility</b>					
<b>21</b>	Barrel-of-oil equivalents produced and sold (see instructions) . . . . .		×	\$2.87	<b>21</b>
<b>Indian coal produced at a qualified Indian coal production facility</b>					
<b>22</b>	Tons produced and sold (see instructions) . . . . .		×	\$2.20	<b>22</b>
<b>23</b>	Credit before reduction. Add lines 17, 20, 21, and 22 . . . . .				<b>23</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 14954R

Form **8835** (2010)

<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>	
<b>25</b>	Total of additions to the capital account for the project for this and all prior tax years . . . .	<b>25</b>	
<b>26</b>	Divide line 24 by line 25. Show as a decimal carried to at least 4 places . . . . .	<b>26</b>	.
<b>27</b>	Multiply line 23 by the smaller of $\frac{1}{2}$ or line 26 . . . . .	<b>27</b>	
<b>28</b>	Subtract line 27 from line 23 . . . . .	<b>28</b>	
<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>	
<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>	
<b>31</b>	Renewable electricity, refined coal, and Indian coal production credit included on line 30 from passive activities (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Subtract line 31 from line 30 . . . . .	<b>32</b>	
<b>33</b>	Renewable electricity, refined coal, and Indian coal production credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Carryforward of renewable electricity, refined coal, and Indian coal production credit to 2010 . . . .	<b>34</b>	
<b>35</b>	Carryback of renewable electricity, refined coal, and Indian coal production credit from 2011 (see instructions) . . . . .	<b>35</b>	
<b>36</b>	Add lines 32 through 35. Cooperatives, estates, and trusts, go to line 37; All others: For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>36</b>	
<b>37</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>37</b>	
<b>38</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 37 from line 36. For electricity, refined coal, or Indian coal produced during the 4-year period beginning on the date the facility was placed in service, report the applicable part of this amount on Form 3800, line 29e; for all other production of electricity, refined coal, or Indian coal, report the applicable part of this amount on Form 3800, line 1f . . . . .	<b>38</b>	

# Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

**2010**

Attachment  
Sequence No. **99**

Name(s) shown on return

Identifying number

<b>1</b>	Enter the total qualified wages paid or incurred during the <b>calendar year</b> only (see instructions)		
<b>a</b>	Qualified empowerment zone wages . . . . . \$ <span style="background-color: red; color: black;">[REDACTED]</span> × 20% (.20)	<b>1a</b>	
<b>b</b>	Qualified renewal community wages . . . . . \$ <span style="background-color: red; color: black;">[REDACTED]</span> × 15% (.15)	<b>1b</b>	
<b>2</b>	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>3</b>	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<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>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>5</b>	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	
<b>7</b>	Passive activity credit allowed for 2010 (see instructions) . . . . .	<b>7</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>8</b>	Carryforward of empowerment zone and renewal community employment credit to 2010 . . . . .	<b>8</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>9</b>	Carryback of empowerment zone and renewal community employment credit from 2011 (see instructions)	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24 . . . . .	<b>10</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>11</b>	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 24 . . . . .	<b>12</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2010)

**Indian Employment Credit**► **Attach to your tax return.**

OMB No. 1545-1417

**2010**Attachment  
Sequence No. **113**

Name(s) as shown on return

Identifying number

<b>1</b>	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<b>1</b>		
<b>2</b>	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<b>2</b>		
<b>3</b>	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages) . . . . .	<b>4</b>		
<b>5</b>	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>5</b>		
<b>6</b>	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g . . . . .	<b>6</b>		
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>7</b>		
<b>8</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 7 from line 6. Report this amount on Form 3800, line 1g . . . . .	<b>8</b>		

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

► Attach to your tax return.

Identifying number

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

<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>		
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, see instructions and check here . . . . . ► <input type="checkbox"/>	<b>4</b>		
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>		
<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>		
<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>		
<b>8</b>	Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b>	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions) . . . . .	<b>9</b>		
<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>		
<b>11</b>	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions) . . . . .	<b>11</b>		
<b>12</b>	Add lines 8 through 11. Report this amount on Form 3800, line 29f . . . . .	<b>12</b>		

**Biodiesel and Renewable Diesel Fuels Credit**► **Attach to your tax return.**

OMB No. 1545-1924

**2010**Attachment  
Sequence No. **141**

Name(s) shown on return

Identifying number

**Caution.** You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
<b>1</b> Biodiesel (other than agri-biodiesel) . . . . .	<b>1</b>		
<b>2</b> Agri-biodiesel . . . . .	<b>2</b>		
<b>3</b> Renewable diesel . . . . .	<b>3</b>		
<b>4</b> Biodiesel (other than agri-biodiesel) included in a biodiesel mixture . . . . .	<b>4</b>		
<b>5</b> Agri-biodiesel included in a biodiesel mixture . . . . .	<b>5</b>		
<b>6</b> Renewable diesel included in a renewable diesel mixture . . . . .	<b>6</b>		
<b>7</b> Qualified agri-biodiesel production . . . . .	<b>7</b>		
<b>8</b> Add lines 1 through 7. Include this amount in your income for 2010 (see instructions) . . . . .		<b>8</b>	
<b>9</b> Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .		<b>9</b>	
<b>10</b> Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 . . . . .		<b>10</b>	
<b>11</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .		<b>11</b>	
<b>12</b> Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11 . . . . .		<b>12</b>	

**Qualified Subchapter S Subsidiary Election**  
(Under section 1361(b)(3) of the Internal Revenue Code)

OMB No. 1545-1700

**Part I Parent S Corporation Making the Election**

<b>1a</b> Name of parent [REDACTED]	<b>2</b> Employer identification number (EIN) [REDACTED]
<b>b</b> Number, street, and room or suite no. If a P.O. box, see instructions.	<b>3</b> Tax year ending (month and day)
<b>c</b> City or town, state, and ZIP code	<b>4</b> Service center where last return was filed
<b>5</b> Name and title of officer or legal representative whom the IRS may call for more information	<b>6</b> Telephone number of officer or legal representative ( )

**Part II Subsidiary Corporation for Which Election is Made** (For additional subsidiaries, see instructions.)

<b>7a</b> Name of subsidiary [REDACTED]	<b>8</b> EIN (if any) [REDACTED]
<b>b</b> Number, street, and room or suite no. If a P.O. box, see instructions.	<b>9</b> Date incorporated [REDACTED]
<b>c</b> City or town, state, and ZIP code	<b>10</b> State of incorporation [REDACTED]
<b>11</b> Date election is to take effect (month, day, year) (see instructions) . . . . . [REDACTED] / /	
<b>12</b> Did the subsidiary previously file a federal income tax return? If "Yes," complete lines <b>13a</b> , <b>13b</b> , and <b>13c</b> . . . . . [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>13a</b> Service center where last return was filed	<b>13b</b> Tax year ending date of last return (month, day, year) ► / /
<b>13c</b> Check type of return filed: <input type="checkbox"/> Form 1120 <input type="checkbox"/> Form 1120S <input type="checkbox"/> Other ► [REDACTED]	
<b>14</b> Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? . . . . . [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>15</b> Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines <b>16a</b> , <b>16b</b> , and <b>16c</b> . . . . . [REDACTED] <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>16a</b> Name of common parent [REDACTED]	<b>16b</b> EIN of common parent [REDACTED]
<b>16c</b> Service center where consolidated return was filed	

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>Signature of officer of parent corporation ►</b>	<b>Title ►</b>	<b>Date ►</b>
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# New Markets Credit

OMB No. 1545-1804

► **Attach to your tax return.**

Attachment  
Sequence No. **127**

Name(s) shown on return				Identifying number	
(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
<b>1</b>				%	
				%	
				%	
				%	
				%	
				%	
<b>Total Qualified Equity Investment</b>					
<b>2</b> New markets credit from partnerships and S corporations . . . . .				<b>2</b>	
<b>3</b> Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800) . . . . .				<b>3</b>	

## General Instructions

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

### What's New

- The tax liability limit is no longer figured on this form. Instead, it must be figured on Form 3800, General Business Credit.
- 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 11 of Form 3800.
- The IRS will revise the January 2007 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

### Purpose of Form

Use Form 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

### Definitions

#### Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

### Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.



*Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.*

**Exceptions.** An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 31663N

Form **8874** (Rev. 1-2007)

## Credit for Small Employer Pension Plan Startup Costs

OMB No. 1545-1810

Attachment  
Sequence No. **130**

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

<b>1</b> Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000 . . . . .	<b>1</b>	<div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div>		
<b>2</b> Enter one-half of line 1 . . . . .	<b>2</b>	<div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div>		
<b>3</b> Credit for small employer pension plan startup costs from partnerships and S corporations . . .	<b>3</b>	<div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div>		
<b>4</b> Add lines 2 and 3 . . . . .	<b>4</b>	<div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div>		
<b>5</b> Enter the <b>smaller</b> of line 4 or <b>\$500</b> . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800) . . . . .	<b>5</b>	<div style="background-color: red; width: 20px; height: 15px; margin: 0 auto;"></div>		

## Credit for Employer-Provided Childcare Facilities and Services

► Attach to your tax return.

OMB No. 1545-1809

Attachment  
Sequence No. **131**

Name(s) shown on return

Identifying number

<b>1</b> Qualified childcare facility expenditures paid or incurred (see instructions) . . . . .	<b>1</b>				
<b>2</b> Enter 25% (.25) of line 1 . . . . .				<b>2</b>	
<b>3</b> Qualified childcare resource and referral expenditures paid or incurred	<b>3</b>				
<b>4</b> Enter 10% (.10) of line 3 . . . . .				<b>4</b>	
<b>5</b> Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions) . . . . .				<b>5</b>	
<b>6</b> Add lines 2, 4, and 5 . . . . .				<b>6</b>	
<b>7</b> Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800) . . . . .				<b>7</b>	
<b>8</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .				<b>8</b>	
<b>9</b> Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800) . . . . .				<b>9</b>	

# Low Sulfur Diesel Fuel Production Credit

OMB No. 1545-1914

► Attach to your tax return.

Attachment  
Sequence No. **142**

Name(s) shown on return

Identifying number

1	Low sulfur diesel fuel produced (in gallons)	1		
2	Multiply line 1 by \$.05	2		
3	Qualified costs limitation (see instructions)	3		
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4		
5	Subtract line 4 from line 3	5		
6	Enter the smaller of line 5 or line 2	6		
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7		
8	Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	8		
9	Amount allocated to the patrons of the cooperative	9		
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1n of the 2007 Form 3800)	10		

## General Instructions

Section references are to the Internal Revenue Code.

### What's New

- Rev. Proc. 2007-69 provides guidance on obtaining the required certification. See *Qualified Costs*.
- The Tax Technical Corrections Act of 2007 clarified the adjustment required when you deduct qualified costs under section 179B and also claim this credit in tax years ending after December 31, 2002. See TIP on this page.

### Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified costs limitation on line 3. This credit is part of the general business credit.

Taxpayers that are not partnerships, S corporations, or cooperatives, 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 Form 3800.

## Definitions

### Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

### Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not

exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

### Qualified Costs

For each facility, qualified costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than June 29, 2008, or, if later, the date that is 30 months after the first day of the first tax year in which the credit is determined. For details, see Rev. Proc. 2007-69 (available in I.R.B. 2007-49 at [www.irs.gov/irb](http://www.irs.gov/irb)).



**TIP** Unless you elect not to take this credit, your deductions will be reduced by the amount of your credit. For details, see section 280C(d).

### Additional Information

For more information, see section 45H.

## Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

### Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

# Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment  
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

	(a) Oil-related production activities	(b) All activities
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	
<b>4</b> If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	<b>4</b>	
<b>5</b> Add lines 2 through 4 . . . . .	<b>5</b>	
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>6</b>	
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .	<b>8</b>	
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>	
<b>10a Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b>	
<b>b Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>	
<b>11</b> Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	<b>11</b>	
<b>12</b> Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 . . . . .	<b>12</b>	
<b>13</b> Enter 9% of line 12 . . . . .	<b>13</b>	
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b>	
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>	
<b>15</b> Subtract line 14b from line 13 . . . . .	<b>15</b>	
<b>16</b> Form W-2 wages (see instructions) . . . . .	<b>16</b>	
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>	
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .	<b>18</b>	
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .	<b>20</b>	
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>	
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .	<b>22</b>	
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>	
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>	
<b>25</b> Domestic production activities deduction. Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . . . .	<b>25</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2010)

**Alternative Motor Vehicle Credit**▶ See separate instructions.  
▶ Attach to your tax return.

OMB No. 1545-1998

**2010**Attachment  
Sequence No. **152**

Identifying number

**Note.**

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>			
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b>	/ /	/ /	/ /
<b>3</b> Credit allowable (see instructions for amount to enter)	<b>3</b>			
<b>4</b> If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle . . . . .	<b>4</b>			
<b>5</b> Section 179 expense deduction (see instructions) . . . . .	<b>5</b>			
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>			
<b>7</b> Multiply line 6 by 10% (.10) . . . . .	<b>7</b>			
<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>			
<b>10</b> Tentative credit. Add lines 3 and 9 . . . . .	<b>10</b>			

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.**Part II Credit for Business/Investment Use Part of Vehicle**

<b>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>			
<b>14</b> Alternative motor vehicle credit from partnerships and S corporations . . . . .	<b>14</b>			
<b>15</b> Business/investment use part of credit. 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>			

**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>			
<b>18</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>18</b>			
<b>19</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>19</b>			
<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>			
<b>21</b> Personal use part of credit. Enter the <b>smaller</b> of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions . . . . .	<b>21</b>			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)**Sum of columns (a) thru (c)**

# Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

**2010**

Attachment

Sequence No. **151**

Identifying number

## Part I Total Cost of Refueling Property

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
<b>1</b> Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year . . . . .	<b>1</b>		

## Part II Credit for Business/Investment Use Part of Refueling Property

<b>2</b> Business/investment use part (see instructions) . . . . .	<b>2</b>		
<b>3</b> Section 179 expense deduction (see instructions) . . . . .	<b>3</b>		
<b>4</b> Subtract line 3 from line 2 . . . . .	<b>4</b>		
<b>5</b> Applicable credit rate decimal amount . . . . .	<b>5</b>	.30	.50
<b>6</b> Multiply line 4 by the applicable decimal amount on line 5 . . . . .	<b>6</b>		
<b>7</b> Maximum business/investment use part of credit (see instructions) . . . . .	<b>7</b>		
<b>8</b> Enter the <b>smaller</b> of line 6 or line 7. . . . .	<b>8</b>		
<b>9</b> Add columns (a) and (b) on line 8 . . . . .	<b>9</b>		
<b>10</b> Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . . .	<b>10</b>		
<b>11</b> <b>Business/investment use part of credit.</b> Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s . . . . .	<b>11</b>		

## Part III Credit for Personal Use Part of Refueling Property

<b>12</b> Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>12</b>		
<b>13</b> Applicable credit rate decimal amount . . . . .	<b>13</b>	.30	.50
<b>14</b> Multiply line 12 by the applicable decimal amount on line 13 . . . . .	<b>14</b>		
<b>15</b> Maximum personal use part of credit (see instructions) . . . . .	<b>15</b>		
<b>16</b> Enter the <b>smaller</b> of line 14 or line 15 . . . . .	<b>16</b>		
<b>17</b> Add columns (a) and (b) on line 16 . . . . .	<b>17</b>		
<b>18</b> Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) } • Other filers. Enter the regular tax before credits from your return . . . . . }	<b>18</b>		
<b>19</b> Credits that reduce regular tax before the alternative fuel vehicle refueling property credit: <b>a</b> Foreign tax credit . . . . . <b>b</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . . <b>c</b> Non-business qualified electric vehicle credit from Form 8834, line 29 . . . . . <b>d</b> Add lines 19a through 19c . . . . .	<b>19a</b> <b>19b</b> <b>19c</b> <b>19d</b>		
<b>20</b> Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>20</b>		
<b>21</b> Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 . . . . . • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . . }	<b>21</b>		
<b>22</b> Subtract line 21 from line 20. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	<b>22</b>		
<b>23</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions . . . . .	<b>23</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2010)

# Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

OMB No. 1545-2062

► Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

Employer identification number

<b>1</b>	Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions) . . . . .	<b>1</b>		
<b>2a</b>	Life/non-life loss limitation amount . . . . .	<b>2a</b>		
<b>b</b>	Limitation on non-insurance losses (Form 1120-L, page 1, line 25) . . . . .	<b>2b</b>		
<b>c</b>	Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26) . . . . .	<b>2c</b>		
<b>d</b>	(1) Non-life capital loss limitation . . . . .	<b>2d(1)</b>		
	(2) Life capital loss limitation . . . . .	<b>2d(2)</b>		
<b>e</b>	(1) Non-life charitable deduction limitation . . . . .	<b>2e(1)</b>		
	(2) Life charitable deduction limitation . . . . .	<b>2e(2)</b>		
<b>f</b>	(1) Non-life dual consolidated loss amount disallowed . . . . .	<b>2f(1)</b>		
	(2) Life dual consolidated loss amount disallowed . . . . .	<b>2f(2)</b>		
<b>3</b>	Combine lines 1 through 2f(2) . . . . .	<b>3</b>		
<b>4a</b>	(1) Non-life net operating loss deduction . . . . .	<b>4a(1)</b>		
	(2) Life operations loss deduction . . . . .	<b>4a(2)</b>		
<b>b</b>	(1) Non-life dividends received deduction . . . . .	<b>4b(1)</b>		
	(2) Life dividends received deduction . . . . .	<b>4b(2)</b>		
<b>c</b>	(1) Non-life capital loss carryforward used . . . . .	<b>4c(1)</b>		
	(2) Life capital loss carryforward used . . . . .	<b>4c(2)</b>		
<b>d</b>	(1) Non-life charitable deduction carryforward used . . . . .	<b>4d(1)</b>		
	(2) Life charitable deduction carryforward used . . . . .	<b>4d(2)</b>		
<b>e</b>	Small life insurance company deduction (Form 1120-L, page 1, line 23) . . . . .	<b>4e</b>		
<b>5</b>	Add lines 4a(1) through 4e . . . . .	<b>5</b>		
<b>6</b>	Subtract line 5 from line 3 . . . . .	<b>6</b>		
<b>7</b>	Other adjustments to reconcile to taxable income on tax return (attach schedule) . . . . .	<b>7</b>		
<b>8</b>	<b>Total.</b> Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions) . . . . .	<b>8</b>		

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 37727E

Form **8916** (Rev. 12-2008)

**Supplemental Attachment to Schedule M-3**

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

**2010**

Name of common parent

Employer identification number

Name of subsidiary

Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b> Amounts attributable to cost flow assumptions . . . . .				
<b>2</b> Amounts attributable to:				
<b>a</b> Stock option expense . . . . .				
<b>b</b> Other equity based compensation . . . . .				
<b>c</b> Meals and entertainment . . . . .				
<b>d</b> Parachute payments . . . . .				
<b>e</b> Compensation with section 162(m) limitation . . . . .				
<b>f</b> Pension and profit sharing . . . . .				
<b>g</b> Other post-retirement benefits . . . . .				
<b>h</b> Deferred compensation . . . . .				
<b>i</b> Section 198 environmental remediation costs . . . . .				
<b>j</b> Amortization . . . . .				
<b>k</b> Depletion . . . . .				
<b>l</b> Depreciation . . . . .				
<b>m</b> Corporate owned life insurance premiums . . . . .				
<b>n</b> Other section 263A costs . . . . .				
<b>3</b> Inventory shrinkage accruals. . . . .				
<b>4</b> Excess inventory and obsolescence reserves				
<b>5</b> Lower of cost or market write-downs . . . . .				
<b>6</b> Other items with differences (attach schedule) . . . . .				
<b>7</b> Other items with no differences. . . . .				
<b>8 Total cost of goods sold.</b> Add lines 1 through 7, in columns a, b, c, and d. . . . .				

**Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
<b>1</b>	Tax-exempt interest income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>2</b>	Interest income from hybrid securities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b>	Sale/lease interest income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4a</b>	Intercompany interest income — From outside tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4b</b>	Intercompany interest income — From tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b>	Other interest income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>6</b>	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part III Interest Expense**

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
<b>1</b>	Interest expense from hybrid securities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b>	Lease/purchase interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3a</b>	Intercompany interest expense — Paid to outside tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3b</b>	Intercompany interest expense — Paid to tax affiliated group	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b>	Other interest expense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b>	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form **8916-A** (2010)

# Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

► Attach to the policyholder's tax return—See instructions.

Attachment  
Sequence No. **160**

Name(s) shown on return		Identifying number	
Name of policyholder, if different from above		Identifying number, if different from above	
Type of business			
1	Enter the number of employees the policyholder had at the end of the tax year . . . . .	1	
2	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> below for an exception . . . . .	2	
3	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2 . . . . .	3	
4a	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
b	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .		

## General Instructions

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

### Purpose of Form

Use Form 8925 to report the number of employees covered by employer-owned life insurance contracts issued after August 17, 2006, and the total amount of employer-owned life insurance in force on those employees at the end of the tax year. Policyholders must also indicate whether a valid consent has been received from each covered employee, and the number of covered employees for which a valid consent has not been received. See section 6039I for more information.

### Definitions

**Employer-owned life insurance contract.** For purposes of Form 8925, an insurance contract is an employer-owned life insurance contract if it is owned by a policyholder as defined below, and covers the life of the policyholder's employee(s) on the date the life insurance contract is issued. If you have master contracts, see section 101(j)(3) for additional information.

**Policyholder.** Generally, a policyholder is a person who is (a) engaged in a trade or business that employs the person insured under the employer-owned life insurance contract and (b) the direct or indirect beneficiary of the employer-owned life insurance contract.

**Related person.** A related person is considered a policyholder if that person is (a) related to the policyholder (defined earlier) under sections 267(b) or 707(b)(1), or (b) engaged in a trade or business under common control with the policyholder. See sections 52(a) and (b).

**Employee.** Employee includes an officer, director, or highly compensated employee under section 414(q).

**Insured.** An individual must be a U.S. citizen or resident to be considered insured under an employer-owned life insurance contract. Both individuals covered by a contract covering the joint lives of two individuals are considered insured.

**Notice and consent requirements.** To qualify as an employer-owned life insurance contract, the policyholder must meet the notice and consent requirements listed below before the issuance of the contract.

1. Provide written notification to the employee stating the policyholder intends to insure the employee's life and the maximum face amount for which the employee could be insured at the time the contract was issued.

2. Provide written notification to the employee that the policyholder will be a beneficiary of any proceeds payable upon the death of the employee.

3. Receive written consent from the employee. See *Valid consent* under the instructions for line 4a.

### Who Must File

Generally, every policyholder owning one or more employer-owned life

insurance contracts issued after August 17, 2006, must file Form 8925 for each tax year the contract(s) is owned. However, you are not required to file Form 8925 for any tax year ending before November 14, 2007.

### Section 1035 exchanges.

Policyholders are not required to complete Form 8925 for a life insurance contract issued after August 17, 2006, as part of a section 1035 exchange for a contract issued before August 18, 2006.

However, any material increase in the death benefit or other material change to the contract will cause it to be treated as a new contract and the policyholder is required to file Form 8925. For master contracts under section 264(f)(4)(E), the addition of covered lives is treated as a new contract only for the additional covered lives.

See sections 1035 and 264(f)(4)(E) for more information.

### How To File

Attach Form 8925 to the policyholder's income tax return for each tax year ending after November 13, 2007, during which the policyholder has employer-owned life insurance contract(s) in force.

### Recordkeeping

You must keep adequate records to support the information reported on Form 8925.

## Specific Instructions

### Name of Policyholder

Enter the name of the policyholder (defined earlier).

**Disqualified Corporate Interest Expense Disallowed  
Under Section 163(j) and Related Information**

▶ **Attach to the corporation's income tax return.**  
▶ **See separate instructions.**

OMB No. 1545-2127

Name of corporation (name of parent, if an affiliated group)

Employer identification number

Check here if the form is being filed on behalf of an affiliated group described in section 1504(a). ☒ ☐

**1a** Enter the total amount of the corporation's money at the end of the tax year . . . . .

<b>1a</b>	<input checked="" type="checkbox"/>		
<b>1b</b>	<input checked="" type="checkbox"/>		
<b>1c</b>	<input checked="" type="checkbox"/>		
<b>1d</b>	<input checked="" type="checkbox"/>		

**b** Enter the adjusted basis of all the corporation's other assets at the end of the tax year . . . . .

**c** Add lines 1a and 1b . . . . .

**d** Enter the total amount of the corporation's indebtedness at the end of the tax year (see instructions) . . . . .

**e** Subtract line 1d from line 1c. If zero or less, enter -0- . . . . .

**f Debt to equity ratio.** Divide line 1d by line 1e (see instructions) . . . . .

<b>1e</b>	<input checked="" type="checkbox"/>	
<b>1f</b>	<input checked="" type="checkbox"/>	.

**g** Is the corporation including as part of its assets on line 1b stock described in Regulations section 1.7874-1(d) that it holds in a corporation to whom it paid disqualified interest? ☐ Yes ☒ No

If "Yes," enter the adjusted basis of that stock . . . . . ▶ \$ ☒

**h** Is the corporation including as part of its assets on line 1b stock it holds in foreign subsidiaries? ☐ Yes ☒ No

If "Yes," enter the adjusted basis of that stock . . . . . ▶ \$ ☒

**i** Is the corporation including as part of its assets on line 1b tangible assets it directly holds that are located in a foreign country? (see instructions) ☐ Yes ☒ No

If "Yes," enter the adjusted basis of those tangible assets . . . . . ▶ \$ ☒

**j** Is the corporation including as part of its assets on line 1b any intangible assets? ☐ Yes ☒ No

If "Yes," enter the adjusted basis of those intangible assets . . . . . ▶ \$ ☒

**2a** Enter the interest paid or accrued by the corporation for the tax year . . . . .

<b>2a</b>	<input checked="" type="checkbox"/>	
<b>2b</b>	<input checked="" type="checkbox"/>	

**b** Enter any interest includible in the gross income of the corporation for the tax year . . . . .

**c Net interest expense.** Subtract line 2b from line 2a. If zero or less, enter -0- . . . . .

<b>2c</b>	<input checked="" type="checkbox"/>	
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**3a** Enter the corporation's taxable income (loss) before the application of section 163(j) . . . . .

<b>3a</b>	<input checked="" type="checkbox"/>	
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**b** Enter the corporation's net interest expense from line 2c . . . . .

<b>3b</b>	<input checked="" type="checkbox"/>	
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**c** Enter any net operating loss deduction taken by the corporation under section 172 . . . . .

<b>3c</b>	<input checked="" type="checkbox"/>	
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**d** Enter any deduction taken under section 199 . . . . .

<b>3d</b>	<input checked="" type="checkbox"/>	
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**e** Enter any deduction taken for depreciation, amortization, or depletion . . . . .

<b>3e</b>	<input checked="" type="checkbox"/>	
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**f** Enter any additional adjustments the corporation has made to its taxable income (loss) (other than those listed on lines 3b through 3e above) in arriving at its adjusted taxable income (see instructions—attach schedule) . . . . .

**g Adjusted taxable income.** Combine lines 3a through 3f. If zero or less, enter -0- . . . . .

<b>4a</b> Multiply line 3g by 50% . . . . .	<b>4a</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>b</b> Enter any unused excess limitation carried forward to the current tax year from the prior 3 tax years (see instructions) . . . . .	<b>4b</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>c</b> Add lines 4a and 4b . . . . .	<b>4c</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>d Excess interest expense.</b> Subtract line 4c from line 2c. If zero or less, enter -0- . . .	<b>4d</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>5a</b> Enter any disqualified interest paid or accrued by the corporation to a related person . . .	<b>5a</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>b</b> Enter any disqualified interest paid or accrued by the corporation on indebtedness subject to a disqualified guarantee . . . . .	<b>5b</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>c</b> Enter any interest paid or accrued by a taxable REIT subsidiary (as defined in section 856(l)) of a real estate investment trust to such trust . . . . .	<b>5c</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>d</b> Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>e</b> Enter any disqualified interest disallowed under section 163(j) for prior tax years that is treated as paid or accrued in the current tax year . . . . .	<b>5e</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>f Total disqualified interest for the tax year.</b> Add lines 5d and 5e . . . . .	<b>5f</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	

6 Information about related persons receiving disqualified interest:	
Name, Address, and ZIP code	Country of Incorporation or Organization
<b>a</b> <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
<b>b</b> <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
<b>c</b> <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
<b>d</b> <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>
<b>e</b> <div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>

<b>7 Amount of interest deduction disallowed under section 163(j) and carried forward to the next tax year.</b> If line 1f is 1.5 or less, enter the smaller of line 4d or line 5e. If line 1f is greater than 1.5, enter the smaller of line 4d or line 5f (see instructions) . . . . .	<b>7</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
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<b>8a</b> Unused excess limitation carryforward from the prior 2 tax years . . . . .	<b>8a</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>b Excess limitation for the current tax year.</b> Subtract line 2c from line 4a. If zero or less, enter -0- . . . . .	<b>8b</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	
<b>c Excess limitation carryforward to the next tax year.</b> Add lines 8a and 8b (see instructions)	<b>8c</b>	<div style="background-color: red; width: 20px; height: 20px; margin: 0 auto;"></div>	

**Qualified Plug-in Electric Drive Motor Vehicle Credit**► **Attach to your tax return.**

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>2</b> / /	/ /	/ /
<b>3 Tentative credit</b> (see instructions for amount to enter) . . . . .	<b>3</b>		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

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

<b>4</b> Business/investment use percentage (see instructions) . . . . .	<b>4</b>	%	%	%
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			
<b>6</b> Add columns (a) through (c) on line 5 . . . . .	<b>6</b>			
<b>7</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations . . . . .	<b>7</b>			
<b>8 Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . . . .	<b>8</b>			

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

<b>9</b> If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 . . . . .	<b>9</b>			
<b>10</b> Add columns (a) through (c) on line 9 . . . . .	<b>10</b>			
<b>11</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>11</b>			
<b>12</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12</b>			
<b>13</b> Subtract line 12 from line 11 . . . . .	<b>13</b>			
<b>14 Personal use part of credit.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions . . . . .	<b>14</b>			

**Credit for Small Employer Health Insurance Premiums**

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

OMB No. 1545-xxxx

**2010**Attachment  
Sequence No. **63**

Name(s) shown on return

Identifying number

<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) . . . . .	<b>1</b>		
<b>2</b>	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .	<b>2</b>		
<b>3</b>	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>		
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>4</b>		
<b>5</b>	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>		
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) . . . . .	<b>7</b>		
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions . . . . .	<b>8</b>		
<b>9</b>	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions . . . . .	<b>9</b>		
<b>10</b>	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions) . . . . .	<b>10</b>		
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>		
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>		
<b>13</b>	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 . . . . .	<b>14</b>		
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17 . . . . .	<b>16</b>		
<b>17</b>	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions) . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16 . . . . .	<b>18</b>		
<b>19</b>	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions) . . . . .	<b>19</b>		
<b>20</b>	Carryback of the credit for small employer health insurance premiums from 2011 . . . . .	<b>20</b>		
<b>21</b>	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h . . . . .	<b>21</b>		
<b>22</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h . . . . .	<b>23</b>		
<b>24</b>	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T, line 44f . . . . .	<b>25</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2010)

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Corporation Statistics Branch Programs

### Partnership Programs

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#### **Schedule L, Balance Sheet per Books**

The following lines have been added under column (b):

- Line 2a(b), “Less allowance for bad debts”
- Line 5(b), “Tax-exempt securities”

#### **Schedule M-3, Net Income (Loss) Reconciliation for Certain Partnerships**

The following line has been added to Part III under “Expense/Deduction Items”:

- Line 29, “Research and development costs”

The following 2009 lines have been renumbered:

- Line 29, “Other expense/deduction items with differences” became Line 30
- Line 30, “Total expense/deduction items” became Line 31

#### **Form 3468, Investment Credit**

The following line has been added in Part II:

- Line 8, “Qualifying therapeutic discovery project credit”

All the lines that followed were renumbered accordingly

#### **Form 3800, General Business Credit**

Line 1(b) from 2009 (Welfare to Work Credit) was removed from the form. In 2010, Line 1(b) is reserved.

The following 2009 lines have been replaced with new 2010 credits and the 2009 credits on those lines no longer exist on the 3800:

- 2009 Line 1(t), “Credits for affected Midwestern disaster area employers (Form 5884-A)” was replaced with 2010 Line 1(t), “Employer housing credit.”
- 2009 Line 1(aa), “Credit for contributions to selected community development corporations” was replaced with 2010 Line 1(aa), “New hire retention credit (Form 5884-B).”

Credits on Lines 1c, 1g, 1l, 1p, 1t, 1u, 1w expired in 2009 and currently apply in 2010 only to members of certain fiscal year 2009–2010 pass-through entities. The Partnership Study will still include them in the field.

#### **Form 5884-B, New Hire Retention Credit**

Lines 10–13 will be edited for Tax Year 2010.

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Corporation Statistics Branch Programs

### Partnership Programs—continued

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#### **Form 6765, Credit for Increasing Research Activities**

This credit now applies in 2010 only to members of certain fiscal year 2009–2010 pass-through entities (including Partnerships). The Partnership Study will still include them when filed.

#### **Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation**

The following line has been added:

- Line 17, “Income or (Loss) from each property. Subtract Line 16 from line 2.”

The following lines have been renumbered as accordingly:

- 2009 Line 17 is now 2010 Line 18a
- 2009 Line 18 is now 2010 Line 18b

#### **Form 8845, Indian Employment Credit**

This credit now applies in 2010 only to members of certain fiscal year 2009–2010 pass-through entities (including Partnerships). The Partnership Study will still include them when filed.

#### **Form 8903, Domestic Production Activities Deduction**

This form was redesigned for 2010 to include a separate column (a) for “Oil-related production activities”

Line 13, there was a percentage change from 6% in 2009 to 9% for 2010.

The following lines have been added but we only plan to include new Lines 10(a) and 14(a):

- Line 1(a), “Domestic production gross receipts (DPGR)” for Oil-related production activities
- Line 2(a), “Allocable cost of goods sold” for Oil-related production activities
- Line 3(a), “Enter deductions and losses allocable to DPGR” for Oil-related production activities
- Line 4(a), “...enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR” for Oil-related production activities
- Line 5(a), “Add lines 2 through 4” for Oil-related production activities
- Line 6(a), “Subtract line 5 from line 1” for Oil-related production activities
- Line 7(a), “Qualified production activities income from estates, trusts, and certain partnerships and S corporations” for Oil-related production activities
- Line 8(a), “Add lines 6 and 7” for Oil-related production activities
- Line 9(a), “Amount allocated to beneficiaries of the estate or trust” of Oil-related production activities

# Proposed Tax Year 2010 Forms and Schedules

## Changes to Corporation Statistics Branch Programs

### Partnership Programs—continued

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#### **Form 8903, Domestic Production Activities Deduction—continued**

- Line 10(a), “Oil-related qualified production activities income” for Oil-related production activities
- Line 14(a), “Enter the smaller of line 10a or line 12” for Oil-related production activities
- Line 14(b), “Reduction for oil-related qualified production activities income. Multiply line 14a by 3%”
- Line 15, “Subtract line 14b from line 13”

The following 2009 lines have been renumbered:

- Line 10, “Qualified production activities income” became 2010 Line 10(b)
- Line 14–Line 23 became 2010 Line 16–Line 25 respectively

#### **Form 8910, Alternative Motor Vehicle Credit**

The following lines have been added:

- Lines 1 through 3 for up to 3 vehicles which include:
- Line 1, “Year, make, and model of vehicle”
- Line 2, “Enter date vehicle was placed in service”
- Line 3, “Credit allowable”

#### **Form 8911, Alternative Fuel Vehicle Refueling Property Credit**

The following lines have been added:

- Line 1, “Total cost of qualified alternative fuel vehicle refueling property placed in service”
- Line 2, “Business/investment use part”
- Line 3, “Section 179 expense deduction”
- Line 7, “Maximum business/investment use part of credit”

We will edit Lines 1, 2, 3, and 7 columns (a) and (b) for TY2010

#### **Form 8941, Credit for Small Employer Health Insurance Premiums**

This is a new form for the 2010 Partnership Study. See detail on attached form.

Lines 1 through 16 will be edited for TY2010.



Form <b>1065</b> Department of the Treasury Internal Revenue Service		<b>U.S. Return of Partnership Income</b> For calendar year 2010, or tax year beginning , 2010, ending , 20 ▶ See separate instructions.		OMB No. 1545-0099 <b>2010</b>
A Principal business activity	Use the IRS label. Otherwise, print or type.	Name of partnership		D Employer identification number
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see the instructions.		E Date business started
C Business code number		City or town, state, and ZIP code		F Total assets (see the instructions) \$
G Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return (6) Technical termination - also check (1) or (2)				
H Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶				
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶				
J Check if Schedules C and M-3 are attached				

Caution. Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a	Gross receipts or sales	1a		1c	
	b	Less returns and allowances	1b		1c	
	2	Cost of goods sold (Schedule A, line 8)			2	
	3	Gross profit. Subtract line 2 from line 1c			3	
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5	Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
	7	Other income (loss) (attach statement)			7	
8	Total income (loss). Combine lines 3 through 7				8	
Deductions (see the instructions for limitations)	9	Salaries and wages (other than to partners) (less employment credits)			9	
	10	Guaranteed payments to partners			10	
	11	Repairs and maintenance			11	
	12	Bad debts			12	
	13	Rent			13	
	14	Taxes and licenses			14	
	15	Interest			15	
	16a	Depreciation (if required, attach Form 4562)	16a		16c	
	b	Less depreciation reported on Schedule A and elsewhere on return	16b		16c	
	17	Depletion (Do not deduct oil and gas depletion.)			17	
	18	Retirement plans, etc.			18	
	19	Employee benefit programs			19	
	20	Other deductions (attach statement) 3.5% Gross Income Tax for PTP			20	
	21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20.			21	
22	Ordinary business income (loss). Subtract line 21 from line 8				22	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.				
	Signature of general partner or limited liability company member manager		Date		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11390Z Form **1065** (2010)

**Schedule A Cost of Goods Sold** (see the instructions)

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>		
<b>2</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>2</b>		
<b>3</b>	Cost of labor . . . . .	<b>3</b>		
<b>4</b>	Additional section 263A costs ( <i>attach statement</i> ) . . . . .	<b>4</b>		
<b>5</b>	Other costs ( <i>attach statement</i> ) . . . . .	<b>5</b>		
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>		
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>		
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	<b>8</b>		

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4(iii) ☐ Other (specify method used and attach explanation) ▶b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . ▶ ☐c Check this box if the LIFO inventory method was adopted this tax year for any goods (*if checked, attach Form 970*) . . ▶ ☐d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . . . ☐ Yes ☐ Noe Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . ☐ Yes ☐ No

If "Yes," attach explanation.

**Schedule B Other Information**

<b>1</b>	What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>
<b>a</b>	<input checked="" type="checkbox"/> Domestic general partnership		
<b>b</b>	<input checked="" type="checkbox"/> Domestic limited partnership		
<b>c</b>	<input checked="" type="checkbox"/> Domestic limited liability company		
<b>d</b>	<input checked="" type="checkbox"/> Domestic limited liability partnership		
<b>e</b>	<input checked="" type="checkbox"/> Foreign partnership		
<b>f</b>	<input checked="" type="checkbox"/> Other ▶ <b>Type of Entity</b>		
<b>2</b>	At any time during the tax year, was any partner in the partnership a disregarded entity, a partnership (including an entity treated as a partnership), a trust, an S corporation, an estate (other than an estate of a deceased partner), or a nominee or similar person? . . . . .		
<b>3</b>	At the end of the tax year:		
<b>a</b>	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .		
<b>b</b>	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .		
<b>4</b>	At the end of the tax year, did the partnership:		
<b>a</b>	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below . . . . .		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . .

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

	Yes	No
<b>5</b> Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>6</b> Does the partnership satisfy <b>all four</b> of the following conditions?		
<b>a</b> The partnership's total receipts for the tax year were less than \$250,000.	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> The partnership's total assets at the end of the tax year were less than \$1 million.	<input type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.	<input type="checkbox"/>	<input type="checkbox"/>
<b>d</b> The partnership is not filing and is not required to file Schedule M-3 . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item L on Schedule K-1.	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b> Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>8</b> During the tax year, did the partnership have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>9</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>10</b> At any time during calendar year 2010, did the partnership 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 the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country. ▶ <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>11</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>12a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
See instructions for details regarding a section 754 election.		
<b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>13</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than entities wholly-owned by the partnership throughout the tax year) . . . . . ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>14</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, enter the number of Forms 8858 attached. See instructions ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>16</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶ <input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>17</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶ <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Designation of Tax Matters Partner** (see instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
If the TMP is an entity, name of TMP representative ▶	Phone number of TMP ▶
Address of designated TMP ▶	

<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>	
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (page 1, line 22) . . . . .	<b>1</b>	
	<b>2</b> Net rental real estate income (loss) ( <i>attach Form 8825</i> ) . . . . .	<b>2</b>	
	<b>3a</b> Other gross rental income (loss) . . . . . <b>3a</b>		
	<b>b</b> Expenses from other rental activities ( <i>attach statement</i> ) . . . . . <b>3b</b>		
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a . . . . .	<b>3c</b>	
	<b>4</b> Guaranteed payments . . . . .	<b>4</b>	
	<b>5</b> Interest income . . . . .	<b>5</b>	
	<b>6</b> Dividends: <b>a</b> Ordinary dividends . . . . . <b>6a</b>		
	<b>b</b> Qualified dividends . . . . . <b>6b</b>		
	<b>7</b> Royalties . . . . .	<b>7</b>	
	<b>8</b> Net short-term capital gain (loss) ( <i>attach Schedule D (Form 1065)</i> ) . . . . .	<b>8</b>	
<b>Deductions</b>	<b>9a</b> Net long-term capital gain (loss) ( <i>attach Schedule D (Form 1065)</i> ) . . . . .	<b>9a</b>	
	<b>b</b> Collectibles (28%) gain (loss) . . . . . <b>9b</b>		
	<b>c</b> Unrecaptured section 1250 gain ( <i>attach statement</i> ) . . . . . <b>9c</b>		
	<b>10</b> Net section 1231 gain (loss) ( <i>attach Form 4797</i> ) . . . . .	<b>10</b>	
	<b>11</b> Other income (loss) ( <i>see instructions</i> ) Type ▶	<b>11</b>	
	<b>12</b> Section 179 deduction ( <i>attach Form 4562</i> ) . . . . .	<b>12</b>	
	<b>13a</b> Contributions . . . . .	<b>13a</b>	
	<b>b</b> Investment interest expense . . . . .	<b>13b</b>	
	<b>c</b> Section 59(e)(2) expenditures: <b>(1)</b> Type ▶ <b>(2)</b> Amount ▶	<b>13c(2)</b>	
	<b>d</b> Other deductions ( <i>see instructions</i> ) Type ▶	<b>13d</b>	
	<b>Self-Employment</b>	<b>14a</b> Net earnings (loss) from self-employment . . . . .	<b>14a</b>
<b>b</b> Gross farming or fishing income . . . . .		<b>14b</b>	
<b>c</b> Gross nonfarm income . . . . .		<b>14c</b>	
<b>Credits</b>	<b>15a</b> Low-income housing credit (section 42(j)(5)) . . . . .	<b>15a</b>	
	<b>b</b> Low-income housing credit (other) . . . . .	<b>15b</b>	
	<b>c</b> Qualified rehabilitation expenditures (rental real estate) ( <i>attach Form 3468</i> ) . . . . .	<b>15c</b>	
	<b>d</b> Other rental real estate credits ( <i>see instructions</i> ) Type ▶	<b>15d</b>	
	<b>e</b> Other rental credits ( <i>see instructions</i> ) Type ▶	<b>15e</b>	
	<b>f</b> Other credits ( <i>see instructions</i> ) Type ▶	<b>15f</b>	
<b>Foreign Transactions</b>	<b>16a</b> Name of country or U.S. possession ▶		
	<b>b</b> Gross income from all sources . . . . .	<b>16b</b>	
	<b>c</b> Gross income sourced at partner level . . . . .	<b>16c</b>	
	<i>Foreign gross income sourced at partnership level</i>		
	<b>d</b> Passive category ▶ <b>e</b> General category ▶ <b>f</b> Other ▶	<b>16f</b>	
	<i>Deductions allocated and apportioned at partner level</i>		
	<b>g</b> Interest expense ▶ <b>h</b> Other ▶	<b>16h</b>	
	<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
	<b>i</b> Passive category ▶ <b>j</b> General category ▶ <b>k</b> Other ▶	<b>16k</b>	
	<b>l</b> Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> . . . . .	<b>16l</b>	
<b>m</b> Reduction in taxes available for credit ( <i>attach statement</i> ) . . . . .	<b>16m</b>		
<b>n</b> Other foreign tax information ( <i>attach statement</i> ) . . . . .			
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b> Post-1986 depreciation adjustment . . . . .	<b>17a</b>	
	<b>b</b> Adjusted gain or loss . . . . .	<b>17b</b>	
	<b>c</b> Depletion (other than oil and gas) . . . . .	<b>17c</b>	
	<b>d</b> Oil, gas, and geothermal properties—gross income . . . . .	<b>17d</b>	
	<b>e</b> Oil, gas, and geothermal properties—deductions . . . . .	<b>17e</b>	
	<b>f</b> Other AMT items ( <i>attach statement</i> ) . . . . .	<b>17f</b>	
<b>Other Information</b>	<b>18a</b> Tax-exempt interest income . . . . .	<b>18a</b>	
	<b>b</b> Other tax-exempt income . . . . .	<b>18b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>18c</b>	
	<b>19a</b> Distributions of cash and marketable securities . . . . .	<b>19a</b>	
	<b>b</b> Distributions of other property . . . . .	<b>19b</b>	
	<b>20a</b> Investment income . . . . .	<b>20a</b>	
<b>b</b> Investment expenses . . . . .	<b>20b</b>		
<b>c</b> Other items and amounts ( <i>attach statement</i> ) . . . . .			

**Analysis of Net Income (Loss)**

<b>1</b>	Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l					<b>1</b>	
<b>2</b>	Analysis by partner type:						
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
<b>a</b>	General partners						
<b>b</b>	Limited partners						

**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
<b>1</b>	Cash				
<b>2a</b>	Trade notes and accounts receivable				
<b>b</b>	Less allowance for bad debts				
<b>3</b>	Inventories				
<b>4</b>	U.S. government obligations				
<b>5</b>	Tax-exempt securities				
<b>6</b>	Other current assets (attach statement)				
<b>7</b>	Mortgage and real estate loans				
<b>8</b>	Other investments (attach statement)				
<b>9a</b>	Buildings and other depreciable assets				
<b>b</b>	Less accumulated depreciation				
<b>10a</b>	Depletable assets				
<b>b</b>	Less accumulated depletion				
<b>11</b>	Land (net of any amortization)				
<b>12a</b>	Intangible assets (amortizable only)				
<b>b</b>	Less accumulated amortization				
<b>13</b>	Other assets (attach statement)				
<b>14</b>	Total assets				
<b>Liabilities and Capital</b>					
<b>15</b>	Accounts payable				
<b>16</b>	Mortgages, notes, bonds payable in less than 1 year				
<b>17</b>	Other current liabilities (attach statement)				
<b>18</b>	All nonrecourse loans				
<b>19</b>	Mortgages, notes, bonds payable in 1 year or more				
<b>20</b>	Other liabilities (attach statement)				
<b>21</b>	Partners' capital accounts				
<b>22</b>	Total liabilities and capital				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note.** Schedule M-3 may be required instead of Schedule M-1 (see instructions).

<b>1</b>	Net income (loss) per books		<b>6</b>	Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		<b>a</b>	Tax-exempt interest \$	
<b>3</b>	Guaranteed payments (other than health insurance)		<b>7</b>	Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize):	
<b>4</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize):		<b>a</b>	Depreciation \$	
<b>a</b>	Depreciation \$				
<b>b</b>	Travel and entertainment \$		<b>8</b>	Add lines 6 and 7	
<b>5</b>	Add lines 1 through 4		<b>9</b>	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	

**Schedule M-2 Analysis of Partners' Capital Accounts**

<b>1</b>	Balance at beginning of year		<b>6</b>	Distributions: <b>a</b> Cash	
<b>2</b>	Capital contributed: <b>a</b> Cash			<b>b</b> Property	
	<b>b</b> Property		<b>7</b>	Other decreases (itemize):	
<b>3</b>	Net income (loss) per books				
<b>4</b>	Other increases (itemize):		<b>8</b>	Add lines 6 and 7	
<b>5</b>	Add lines 1 through 4		<b>9</b>	Balance at end of year. Subtract line 8 from line 5	








**SCHEDULE D  
(Form 1065)**Department of the Treasury  
Internal Revenue Service  
Name of partnership**Capital Gains and Losses**► Attach to Form 1065. ► See separate instructions.  
► Use Schedule D-1 to list additional transactions for lines 1 and 7.

OMB No. 1545-0099









**2010**

Employer identification number

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

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
 SOCA Code					
					
2 Enter short-term capital gain or (loss), if any, from Schedule D-1, line 2 . . . . .				2	
3 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				3	
4 Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .				4	
5 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				5	
6 Net short-term capital gain or (loss). Combine lines 1 through 5 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11 . . . . .				6	

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

(a) Description of property (Example: 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
7					
 SOCA Code					
					
8 Enter long-term gain or (loss), if any, from Schedule D-1, line 8 . . . . .				8	
9 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				9	
10 Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .				10	
11 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . . . .				11	
12 Capital gain distributions . . . . .				12	
13 Net long-term capital gain or (loss). Combine lines 7 through 12 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11 . . . . .				13	

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Cat. No. 11393G

Schedule D (Form 1065) 2010

**U.S. Return of Income for  
Electing Large Partnerships**For calendar year 2010, or tax year beginning , 2010, and ending , 20 .  
▶ See separate instructions.

OMB No. 1545-1626

**2010**

<b>A</b> Principal business activity <input type="text"/>	<b>Use the IRS label. Otherwise, print or type.</b>	Name of partnership <input type="text"/>	<b>D</b> Employer identification number <input type="text"/>
<b>B</b> Principal product or service <input type="text"/>		Number, street, and room or suite no. If a P.O. box, see instructions. <input type="text"/>	<b>E</b> Date business started <input type="text"/>
<b>C</b> Business code no. (see instructions) <input type="text"/>		City or town, state, and ZIP code <input type="text"/>	<b>F</b> Total assets (see instructions) \$ <input type="text"/>

**G** Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**H** Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶**J** Check if Schedule M-3 (Form 1065) is attached ☐**Part I Taxable Income or Loss From Passive Loss Limitation Activities**

<b>Income</b>	<b>1a</b> Gross receipts or sales <input type="text"/>	<b>b</b> Less returns and allowances <input type="text"/>	<b>c</b> Bal ▶	<b>1c</b>	
	<b>2</b> Cost of goods sold (Schedule A, line 8) . . . . .			<b>2</b>	
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .			<b>3</b>	
	<b>4</b> Net rental real estate income (loss) (attach Form 8825) . . . . .			<b>4</b>	
	<b>5</b> Net income (loss) from other rental activities (attach schedule) . . . . .			<b>5</b>	
	<b>6</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule) . . . . .			<b>6</b>	
	<b>7</b> Net farm profit (loss) (attach Schedule F (Form 1040)) . . . . .			<b>7</b>	
	<b>8</b> Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 16) . . . . .			<b>8</b>	
	<b>9</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .			<b>9</b>	
	<b>10</b> Other income (loss) (see instructions) (attach schedule) . . . . .			<b>10</b>	
	<b>11</b> <b>Total income (loss).</b> Combine lines 3 through 10 . . . . .			<b>11</b>	
<b>Deductions</b>	<b>12</b> Salaries and wages (other than to partners) (less employment credits) . . . . .			<b>12</b>	
	<b>13</b> Guaranteed payments to partners . . . . .			<b>13</b>	
	<b>14</b> Repairs and maintenance . . . . .			<b>14</b>	
	<b>15</b> Bad debts . . . . .			<b>15</b>	
	<b>16</b> Rent . . . . .			<b>16</b>	
	<b>17</b> Taxes and licenses . . . . .			<b>17</b>	
	<b>18</b> Interest . . . . .			<b>18</b>	
	<b>19a</b> Depreciation and section 179 expense deduction (see instructions) <b>19a</b> <input type="text"/>				
	<b>b</b> Less: depreciation reported on Schedule A and elsewhere on return <b>19b</b> <input type="text"/>			<b>19c</b>	<b>Section 179</b>
	<b>20</b> Depletion . . . . .			<b>20</b>	
	<b>21</b> Retirement plans, etc. . . . .			<b>21</b>	<b>Oil &amp; Gas Depletion</b>
<b>22</b> Employee benefit programs . . . . .			<b>22</b>		
<b>23</b> Other deductions (attach schedule) . . . . .			<b>23</b>		
<b>24</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 12 through 23 . . . . .			<b>24</b>		
	<b>3.5% Gross Income Tax for PTP</b>				
<b>25</b> <b>Taxable income (loss) from passive loss limitation activities.</b> Subtract line 24 from line 11 . . . . .			<b>25</b>		
<b>Tax and Payments</b>	<b>26</b> Tax (see instructions). Check if from: <b>a</b> <input type="checkbox"/> Form 4255 <b>b</b> <input type="checkbox"/> Form 8611 . . . . .			<b>26</b>	
	<b>27</b> Other payments. Check if from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 . . . . .			<b>27</b>	
	<b>28</b> Amount owed. Enter the excess of line 26 over line 27 . . . . .			<b>28</b>	
	<b>29</b> Overpayment. Enter the excess of line 27 over line 26 . . . . .			<b>29</b>	

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member manager) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member manager ▶ Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No**Paid Preparer Use Only**

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

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 26265H

Form **1065-B** (2010)

**Part II Taxable Income or Loss From Other Activities**

<b>1</b>	Interest . . . . .		<b>1</b>		
<b>2a</b>	Total ordinary dividends . . . . .	<b>2a</b>			
<b>b</b>	Qualified dividends . . . . .	<b>2b</b>			
<b>c</b>	Nonqualified dividends (subtract line 2b from 2a) . . . . .		<b>2c</b>		
<b>3</b>	Gross royalties . . . . .		<b>3</b>		
<b>4</b>	Excess of net short-term capital gain over net long-term capital loss (Schedule D, line 19) . . . . .		<b>4</b>		
<b>5</b>	Other income (loss) (see instructions) ( <i>attach schedule</i> ) . . . . .		<b>5</b>		
<b>6</b>	<b>Total income (loss).</b> Add lines 1, 2c, 3, 4, and 5 . . . . .		<b>6</b>		
<b>7</b>	Interest expense on investment debts ( <i>attach Form 4952</i> ) . . . . .		<b>7</b>		
<b>8</b>	State and local income taxes (see instructions) . . . . .		<b>8</b>		
<b>9</b>	Charitable contributions (see instructions for limitations and required attachment) . . . . .		<b>9</b>		
<b>10a</b>	Total miscellaneous itemized deductions . . . . .	<b>10a</b>			
<b>b</b>	Deductible amount. Multiply line 10a by 30% . . . . .		<b>10b</b>		
<b>11</b>	Other deductions ( <i>attach schedule</i> ) . . . . .		<b>11</b>		
<b>12</b>	<b>Total deductions.</b> Add lines 7, 8, 9, 10b, and 11 . . . . .		<b>12</b>		
<b>13</b>	<b>Taxable income (loss) from other activities.</b> Subtract line 12 from line 6 . . . . .		<b>13</b>		

**Schedule A Cost of Goods Sold** (see instructions)

<b>1</b>	Inventory at beginning of year . . . . .	<b>1</b>		
<b>2</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>2</b>		
<b>3</b>	Cost of labor . . . . .	<b>3</b>		
<b>4</b>	Additional section 263A costs ( <i>attach schedule</i> ) . . . . .	<b>4</b>		
<b>5</b>	Other costs ( <i>attach schedule</i> ) . . . . .	<b>5</b>		
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>		
<b>7</b>	Inventory at end of year . . . . .	<b>7</b>		
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2 . . . . .	<b>8</b>		

**9a** Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (specify method used and attach explanation) ▶

**b** Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . ▶ ☐

**c** Check this box if the LIFO inventory method was adopted this tax year for any goods (*if checked, attach Form 970*) . . ▶ ☐

**d** Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . . . ☐ Yes ☐ No

**e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No







If "Yes," attach explanation.

**Schedule B Other Information** (see instructions)








<b>1</b>	What type of entity is filing this return? Check the applicable box:		<b>Yes</b>	<b>No</b>
<b>a</b>	<input checked="" type="checkbox"/> Domestic general partnership	<b>b</b>	<input checked="" type="checkbox"/> Domestic limited partnership	
<b>c</b>	<input checked="" type="checkbox"/> Domestic limited liability company	<b>d</b>	<input checked="" type="checkbox"/> Domestic limited liability partnership	
<b>e</b>	<input checked="" type="checkbox"/> Foreign partnership	<b>f</b>	<input checked="" type="checkbox"/> Other ▶	
			<b>Type of Entity</b>	
<b>2</b>	Are any partners in this partnership also partnerships? . . . . .			
<b>3</b>	During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," see instructions for required attachment . . . . .			
<b>4</b>	Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805, and 8813. (See instructions.) . . . . .			
<b>5</b>	Is this partnership a publicly traded partnership as defined in section 469(k)(2)? . . . . .			
<b>6</b>	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .			
<b>7</b>	At any time during calendar year 2010, did the partnership 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 for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶			
<b>8</b>	During the tax year, did the partnership receive a distribution from, or was it the grantor to, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520 . . . . .			
<b>9</b>	Enter the number of <b>Forms 8865</b> , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶			

**Schedule D Capital Gains and Losses** (Use Schedule D-1 (Form 1065) to list additional transactions for lines 1 and 6)




**Part I—Short-Term Capital Gains and Losses—Assets Held 1 Year or Less**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>1</b>					
 <b>SOCA Code</b>					
					
<b>2</b> Enter short-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 2 . . . . .				<b>2</b>	
<b>3</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>3</b>	
<b>4</b> Short-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .				<b>4</b>	
<b>5</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 4 in column (f) . . . . .				<b>5</b>	





**Part II—Long-Term Capital Gains and Losses—Assets Held More Than 1 Year**

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
<b>6</b>					
 <b>SOCA Code</b>					
					
<b>7</b> Enter long-term gain or (loss), if any, from Schedule D-1 (Form 1065), line 8 . . . . .				<b>7</b>	
<b>8</b> Enter gain from Form 4797, Part I . . . . .				<b>8</b>	
<b>9</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . . . .				<b>9</b>	
<b>10</b> Long-term capital gain (loss) from like-kind exchanges from Form 8824 . . . . .				<b>10</b>	
<b>11</b> <b>Net long-term capital gain or (loss).</b> Combine lines 6 through 10 in column (f) . . . . .				<b>11</b>	



**Part III—Summary of Parts I and II**

<b>12</b> Combine lines 5 and 11 and enter the net gain (loss) . . . . .	<b>12</b>		
<b>13</b> Enter excess of net short-term capital gain (line 5) over net long-term capital loss (line 11) . . . . .	<b>13</b>		
<b>14</b> <b>Net capital gain or (loss).</b> Subtract line 13 from line 12 . . . . .	<b>14</b>		

**Part IV—Net Capital Gain (Loss) From Passive Loss Limitation Activities**

<b>15</b> Redetermine the amount on line 13 by taking into account only gains and losses from passive loss limitation activities . . . . .	<b>15</b>		
<b>16</b> <b>Excess of net short-term capital gain over net long-term capital loss.</b> Enter the <b>smaller</b> of the amount on line 13 or line 15. Enter here and on page 1, Part I, line 8 . . . . .	<b>16</b>		
<b>17</b> Redetermine the amount on line 14 by taking into account only gains and losses from passive loss limitation activities . . . . .	<b>17</b>		
<b>18</b> <b>Net capital gain or (loss) from passive loss limitation activities.</b> If lines 14 and 17 are both positive or both negative, enter the <b>smaller</b> of line 14 or line 17. Otherwise, enter -0-. Enter here and on Schedule K, line 4a . . . . . <b>Note.</b> When figuring whether line 14 or line 17 is <b>smaller</b> , treat both numbers as positive.	<b>18</b>		

**Part V—Net Capital Gain (Loss) From Other Activities**

<b>19</b> <b>Excess of net short-term capital gain over net long-term capital loss.</b> Subtract line 16 from line 13. Enter here and on page 2, Part II, line 4 . . . . .	<b>19</b>		
<b>20</b> <b>Net capital gain or (loss) from other activities.</b> Subtract line 18 from line 14. Enter here and on Schedule K, line 4b . . . . .	<b>20</b>		

Form **1065-B** (2010)

**Schedule K Partners' Shares of Income, Credits, Deductions, etc.**

(a) Distributive share items				(b) Total amount	
<b>1a</b>	Taxable income (loss) from passive loss limitation activities (Part I, line 25)			<b>1a</b>	
<b>b</b>	Amount on line 1a allocated to general partners as:				
	<b>(1)</b>	Taxable income (loss) from trade or business activities	<b>1b(1)</b>		
	<b>(2)</b>	Taxable income (loss) from rental real estate activities	<b>1b(2)</b>		
	<b>(3)</b>	Taxable income (loss) from other rental activities	<b>1b(3)</b>		
<b>c</b>	Total amount on line 1a allocated to general partners. Combine lines 1b(1) through 1b(3)			<b>1c</b>	
<b>d</b>	Taxable income (loss) from passive loss limitation activities allocated to limited partners. Subtract line 1c from line 1a (report on Schedules K-1, box 1)			<b>1d</b>	
<b>2</b>	Taxable income (loss) from other activities (Part II, line 13)			<b>2</b>	
<b>3</b>	Qualified dividends from other activities (Part II, line 2b)			<b>3</b>	
<b>4a</b>	Net capital gain (loss) from passive loss limitation activities (Schedule D, line 18)			<b>4a</b>	
<b>b</b>	Net capital gain (loss) from other activities (Schedule D, line 20)			<b>4b</b>	
<b>5</b>	Net passive alternative minimum tax adjustment			<b>5</b>	
<b>6</b>	Net other alternative minimum tax adjustment			<b>6</b>	
<b>7</b>	Guaranteed payments			<b>7</b>	
<b>8</b>	Income from discharge of indebtedness			<b>8</b>	
<b>9</b>	Tax-exempt interest income			<b>9</b>	
<b>10</b>	General credits (see instructions)			<b>10</b>	
<b>11</b>	Low-income housing credit (see instructions)			<b>11</b>	
<b>12</b>	Rehabilitation credit from rental real estate activities (attach Form 3468)			<b>12</b>	
<b>13a</b>	Net earnings (loss) from self-employment			<b>13a</b>	
<b>b</b>	Gross nonfarm income			<b>13b</b>	
<b>14a</b>	Name of foreign country or U.S. possession				
<b>b</b>	Gross income from all sources			<b>14b</b>	
<b>c</b>	Gross income sourced at partner level (attach schedule)			<b>14c</b>	
<b>d</b>	Foreign gross income sourced at partnership level:				
	<b>(1)</b>	Passive category	<b>14d(1)</b>		
	<b>(2)</b>	General category	<b>14d(2)</b>		
	<b>(3)</b>	Other (attach schedule)	<b>14d(3)</b>		
<b>e</b>	Deductions allocated and apportioned at partner level:				
	<b>(1)</b>	Interest expense	<b>14e(1)</b>		
	<b>(2)</b>	Other	<b>14e(2)</b>		
<b>f</b>	Deductions allocated and apportioned at partnership level to foreign source income:				
	<b>(1)</b>	Passive category	<b>14f(1)</b>		
	<b>(2)</b>	General category	<b>14f(2)</b>		
	<b>(3)</b>	Other (attach schedule)	<b>14f(3)</b>		
<b>g</b>	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>			<b>14g</b>	
<b>h</b>	Reduction in taxes available for credit (attach schedule)			<b>14h</b>	
<b>15</b>	Other items and amounts required to be reported separately to partners (attach schedule)				

**Analysis of Net Income (Loss)**

<b>1</b>	Net income (loss). In column (b), add lines 1c through 4b, 7, and 8. From the result, subtract line 14g						<b>1</b>	
<b>2</b>	Analysis by partner type:							
	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other		
<b>a</b>	General partners							
<b>b</b>	Limited partners							

**Schedule L Balance Sheets per Books**

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .				
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities . . . . .				
6	Other current assets ( <i>attach schedule</i> ) . . . . .				
7	Mortgage and real estate loans . . . . .				
8	Other investments ( <i>attach schedule</i> ) . . . . .				
9a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .				
10a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .				
11	Land (net of any amortization) . . . . .				
12a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .				
13	Other assets ( <i>attach schedule</i> ) . . . . .				
14	<b>Total assets</b> . . . . .				
<b>Liabilities and Capital</b>					
15	Accounts payable . . . . .				
16	Mortgages, notes, bonds payable in less than 1 year . . . . .				
17	Other current liabilities ( <i>attach schedule</i> ) . . . . .				
18	All nonrecourse loans . . . . .				
19	Mortgages, notes, bonds payable in 1 year or more . . . . .				
20	Other liabilities ( <i>attach schedule</i> ) . . . . .				
21	Partners' capital accounts . . . . .				
22	<b>Total liabilities and capital</b> . . . . .				

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return****Note.** Schedule M-3 may be required instead of Schedule M-1 (see instructions).

1	Net income (loss) per books . . . . .		6	Income recorded on books this year not included on Schedule K, lines 1c through 4b, and 8, not recorded on books this year (itemize):	
2	Income included on Schedule K, lines 1c through 4b, and 8, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Guaranteed payments . . . . .		7	Deductions included on Schedule K, lines 1c through 4b, and 14g, not charged against book income this year (itemize):	
4	Expenses recorded on books this year not included on Schedule K, lines 1c through 4b, and 14g (itemize):		a	Depreciation \$	
a	Depreciation \$		8	Add lines 6 and 7 . . . . .	
b	Travel and entertainment \$		9	Income (loss). (Analysis of Net Income (Loss), line 1.) Subtract line 8 from line 5	
5	Add lines 1 through 4 . . . . .				

**Schedule M-2 Analysis of Partners' Capital Accounts**

1	Balance at beginning of year . . . . .		6	Distributions: a Cash . . . . .	
2	Capital contributed: a Cash . . . . .		b	Property . . . . .	
	b Property . . . . .		7	Other decreases (itemize):	
3	Net income (loss) per books . . . . .		8	Add lines 6 and 7 . . . . .	
4	Other increases (itemize):		9	Balance at end of year. Subtract line 8 from line 5 . . . . .	
5	Add lines 1 through 4 . . . . .				

**SCHEDULE M-3**  
**(Form 1065)**

Department of the Treasury  
Internal Revenue Service  
Name of partnership

**Net Income (Loss) Reconciliation  
for Certain Partnerships**

▶ Attach to Form 1065 or Form 1065-B.  
▶ See separate instructions.

OMB No. 1545-0099

**2010**

Employer identification number

**This Schedule M-3 is being filed because (check all that apply):**

- A** ☐ The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B** ☐ The amount of the partnership's adjusted total assets for the year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year .
- C** ☐ The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year .
- D** ☐ An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50 percent or more in the partnership's capital, profit, or loss, on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**E** ☐ Voluntary Filer

**Part I Financial Information and Net Income (Loss) Reconciliation**

- 1a** Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?  
☐ **Yes.** Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.  
☐ **No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the partnership prepare a certified audited non-tax-basis income statement for that period?  
☐ **Yes.** Skip line 1c and complete lines 2 through 11 with respect to that income statement.  
☐ **No.** Go to line 1c.
- c** Did the partnership prepare a non-tax-basis income statement for that period?  
☐ **Yes.** Complete lines 2 through 11 with respect to that income statement.  
☐ **No.** Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.
- 2** Enter the income statement period: Beginning  /  /  Ending  /  /
- 3a** Has the partnership's income statement been restated for the income statement period on line 2?  
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**
- b** Has the partnership's income statement been restated for any of the five income statement periods preceding the period on line 2?  
☐ **Yes.** (If "Yes," attach an explanation and the amount of each item restated.)  
☐ **No.**

<b>4a</b> Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	<b>4a</b>	<input type="text"/>
<b>b</b> Indicate accounting standard used for line 4a (see instructions): <b>1</b> <input type="checkbox"/> GAAP <b>2</b> <input type="checkbox"/> IFRS <b>3</b> <input type="checkbox"/> 704(b) <b>4</b> <input type="checkbox"/> Tax-basis <b>5</b> <input type="checkbox"/> Other: (Specify) <input type="text"/>		
<b>5a</b> Net income from nonincludible foreign entities (attach schedule) . . . . .	<b>5a</b>	( <input type="text"/> )
<b>b</b> Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount) . . . . .	<b>5b</b>	<input type="text"/>
<b>6a</b> Net income from nonincludible U.S. entities (attach schedule) . . . . .	<b>6a</b>	( <input type="text"/> )
<b>b</b> Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount) . . . . .	<b>6b</b>	<input type="text"/>
<b>7a</b> Net income (loss) of other foreign disregarded entities (attach schedule) . . . . .	<b>7a</b>	<input type="text"/>
<b>b</b> Net income (loss) of other U.S. disregarded entities (attach schedule) . . . . .	<b>7b</b>	<input type="text"/>
<b>8</b> Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule) . . . . .	<b>8</b>	<input type="text"/>
<b>9</b> Adjustment to reconcile income statement period to tax year (attach schedule) . . . . .	<b>9</b>	<input type="text"/>
<b>10</b> Other adjustments to reconcile to amount on line 11 (attach schedule) . . . . .	<b>10</b>	<input type="text"/>
<b>11</b> <b>Net income (loss) per income statement of the partnership.</b> Combine lines 4 through 10 . . . . . <b>Note.</b> Part I, line 11, must equal the amount on Part II, line 26, column (a).	<b>11</b>	<input type="text"/>

**12** Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines:

	Total Assets	Total Liabilities
<b>a</b> Included on Part I, line 4	<input type="text"/>	<input type="text"/>
<b>b</b> Removed on Part I, line 5	<input type="text"/>	<input type="text"/>
<b>c</b> Removed on Part I, line 6	<input type="text"/>	<input type="text"/>
<b>d</b> Included on Part I, line 7	<input type="text"/>	<input type="text"/>

Schedule M-3 (Form 1065) 2010

Name of partnership

Employer identification number

**Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership with Income (Loss) per Return**

Income (Loss) Items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
(Attach schedules for lines 1 through 9)				
<b>1</b> Income (loss) from equity method foreign corporations				
<b>2</b> Gross foreign dividends not previously taxed . . . . .				
<b>3</b> Subpart F, QEF, and similar income inclusions . . . . .				
<b>4</b> Gross foreign distributions previously taxed . . . . .				
<b>5</b> Income (loss) from equity method U.S. corporations				
<b>6</b> U.S. dividends . . . . .				
<b>7</b> Income (loss) from U.S. partnerships . . . . .				
<b>8</b> Income (loss) from foreign partnerships . . . . .				
<b>9</b> Income (loss) from other pass-through entities . . . . .				
<b>10</b> Items relating to reportable transactions (attach details)				
<b>11</b> Interest income (attach Form 8916-A) . . . . .				
<b>12</b> Total accrual to cash adjustment . . . . .				
<b>13</b> Hedging transactions . . . . .				
<b>14</b> Mark-to-market income (loss) . . . . .				
<b>15</b> Cost of goods sold (attach Form 8916-A) . . . . .	( )			( )
<b>16</b> Sale versus lease (for sellers and/or lessors) . . . . .				
<b>17</b> Section 481(a) adjustments . . . . .				
<b>18</b> Unearned/deferred revenue . . . . .				
<b>19</b> Income recognition from long-term contracts . . . . .				
<b>20</b> Original issue discount and other imputed interest . . . . .				
<b>21a</b> Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities . . . . .				
<b>b</b> Gross capital gains from Schedule D, excluding amounts from pass-through entities . . . . .				
<b>c</b> Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
<b>d</b> Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses . . . . .				
<b>e</b> Abandonment losses . . . . .				
<b>f</b> Worthless stock losses (attach details) . . . . .				
<b>g</b> Other gain/loss on disposition of assets other than inventory				
<b>22</b> Other income (loss) items with differences (attach schedule)				
<b>23 Total income (loss) items.</b> Combine lines 1 through 22 . . . . .				
<b>24 Total expense/deduction items.</b> (from Part III, line 31) (see instructions) . . . . .				
<b>25</b> Other items with no differences . . . . .				
<b>26 Reconciliation totals.</b> Combine lines 23 through 25				

**Note.** Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1065, page 5, Analysis of Net Income (Loss), line 1.

Name of partnership

Employer identification number

**Part III** **Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return—Expense/Deduction Items**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 State and local deferred income tax expense . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Foreign current income tax expense (other than foreign withholding taxes) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Foreign deferred income tax expense . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Equity-based compensation . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Meals and entertainment . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Fines and penalties . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Judgments, damages, awards, and similar costs . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9 Guaranteed payments . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10 Pension and profit-sharing . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Other post-retirement benefits . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Deferred compensation . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13 Charitable contribution of cash and tangible property . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14 Charitable contribution of intangible property . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15 Organizational expenses as per Regulations section 1.709-2(a) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16 Syndication expenses as per Regulations section 1.709-2(b) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17 Current year acquisition/reorganization investment banking fees . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18 Current year acquisition/reorganization legal and accounting fees . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19 Amortization/impairment of goodwill . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20 Amortization of acquisition, reorganization, and start-up costs . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21 Other amortization or impairment write-offs . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22 Section 198 environmental remediation costs . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23a Depletion—Oil & Gas . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Depletion—Other than Oil & Gas . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24 Intangible drilling & development costs . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25 Depreciation . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26 Bad debt expense . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27 Interest expense (attach Form 8916-A) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28 Purchase versus lease (for purchasers and/ or lessees) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29 Research and development costs (attach schedule) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30 Other expense/deduction items with differences (attach schedule) . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31 <b>Total expense/deduction items.</b> Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Schedule M-3 (Form 1065) 2010

**SCHEDULE C  
(Form 1065)**

Department of the Treasury  
Internal Revenue Service

**Additional Information for Schedule M-3 Filers**

OMB No. 1545-0099

**2010**

► **Attach to Form 1065. See separate instructions.**

Name of partnership

Employer identification number

	Yes	No
<b>1</b> At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Do the amounts reported on Schedule M-3, Part II, lines 7 or 8, column (d), reflect allocations to this partnership from another partnership of income, gain, loss, deduction, or credit that are disproportionate to this partnership's share of capital in such partnership or its ratio for sharing other items of such partnership? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> At any time during the tax year, did the partnership sell, exchange, or transfer any interest in an intangible asset to a related person as defined in sections 267(b) and 707(b)(1)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>4</b> At any time during the tax year, did the partnership acquire any interest in an intangible asset from a related person as defined in sections 267(b) and 707(b)(1)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> At any time during the tax year, did the partnership make any change in accounting principle for financial accounting purposes? See instructions for a definition of change in accounting principle . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>6</b> At any time during the tax year, did the partnership make any change in a method of accounting for U.S. income tax purposes? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**For Paperwork Reduction Act Notice, see the Instructions for Form 1065.**

Cat. No. 49945S

**Schedule C (Form 1065) 2010**

**SCHEDULE F**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

**Profit or Loss From Farming**

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

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

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **14**

**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.

Social security number (SSN)

**B** Enter code from Part IV

**C** Accounting method: (1) ☐ Cash (2) ☐ Accrual

**D** Employer ID number (EIN), if any

**E** Did you "materially participate" in the operation of this business during 2010? If "No," see 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			
2	Cost or other basis of livestock and other items reported on line 1 . . . . .	2			
3	Subtract line 2 from line 1 . . . . .	3			
4	Sales of livestock, produce, grains, and other products you raised . . . . .	4			
5a	Cooperative distributions (Form(s) 1099-PATR) . . . . .	5a		5b	Taxable amount
6a	Agricultural program payments (see page F-3) . . . . .	6a		6b	Taxable amount
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election . . . . .	7a			
b	CCC loans forfeited . . . . .	7b		7c	Taxable amount
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):				
a	Amount received in 2010 . . . . .	8a		8b	Taxable amount
c	If election to defer to 2011 is attached, check here <input type="checkbox"/> . . . . .	8d			
		8d		Amount deferred from 2009	
9	Custom hire (machine work) income . . . . .	9			
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .	10			
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			

**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 <b>Form 4562</b> . . . . .	12		25	Pension and profit-sharing plans . . . . .	25	
13	Chemicals . . . . .	13		26	Rent or lease (see page F-6):		
14	Conservation expenses (see page F-5) . . . . .	14		a	Vehicles, machinery, and equipment . . . . .	26a	
15	Custom hire (machine work) . . . . .	15		b	Other (land, animals, etc.) . . . . .	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5) . . . . .	16		27	Repairs and maintenance . . . . .	27	
17	Employee benefit programs other than on line 25 . . . . .	17		28	Seeds and plants . . . . .	28	
18	Feed . . . . .	18		29	Storage and warehousing . . . . .	29	
19	Fertilizers and lime . . . . .	19		30	Supplies . . . . .	30	
20	Freight and trucking . . . . .	20		31	Taxes . . . . .	31	
21	Gasoline, fuel, and oil . . . . .	21		32	Utilities . . . . .	32	
22	Insurance (other than health) . . . . .	22		33	Veterinary, breeding, and medicine . . . . .	33	
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.) . . . . .	23a		a	_____	34a	
b	Other . . . . .	23b		b	_____	34b	
24	Labor hired (less employment credits) . . . . .	24		c	_____	34c	
				d	_____	34d	
				e	_____	34e	
				f	_____	34f	
35	<b>Total expenses.</b> Add lines 12 through 34f. If line 34f is negative, see instructions . . . . . ▶	35					
36	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. Partnerships, see page F-7. • If a profit, enter the profit on both <b>Form 1040, line 18,</b> and <b>Schedule SE, line 1a;</b> on <b>Form 1040NR, line 19;</b> or on <b>Form 1041, line 6.</b> • If a loss, you <b>must</b> go to line 37.	36					
37	If you have a loss, you <b>must</b> check the box that describes your investment in this activity (see page F-7). • If you checked 37a, enter the loss on both <b>Form 1040, line 18,</b> and <b>Schedule SE, line 1a;</b> on <b>Form 1040NR, line 19;</b> or on <b>Form 1041, line 6.</b> • If you checked 37b, you <b>must</b> attach <b>Form 6198.</b> Your loss may be limited.						

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

Schedule F (Form 1040) 2010

**Investment Credit**► **Attach to your tax return. See instructions.**

Identifying number

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

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

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

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

<b>5</b>	Qualifying advanced coal project credit (see instructions):			
<b>a</b>	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) . . . . . \$ _____ × 20% (.20)	<b>5a</b>		
<b>b</b>	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) . . . . . \$ _____ × 15% (.15)	<b>5b</b>		
<b>c</b>	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) . . . . . \$ _____ × 30% (.30)	<b>5c</b>		
<b>d</b>	Total. Add lines 5a, 5b, and 5c . . . . .	<b>5d</b>		
<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 . . . . . \$ <span style="background-color: red; color: black;">      </span> × 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 during the tax year . . . . . \$ <span style="background-color: red; color: black;">      </span> × 30% (.30)	<b>7</b>		
<b>8</b>	Qualifying therapeutic discovery project credit (see instructions): Qualified investment in a qualifying therapeutic discovery project \$ <span style="background-color: red; color: black;">      </span> × 50% (.50)	<b>8</b>		
<b>9</b>	Enter the applicable unused investment credit from cooperatives (see instructions) . . . . .	<b>9</b>		
<b>10</b>	Add lines 5d, 6c, 7, 8, and 9. Report this amount on Form 3800, line 1a . . . . .	<b>10</b>		

**Part III Rehabilitation Credit and Energy Credit**

<b>11</b>	Rehabilitation credit (see instructions for requirements that must be met):			
<b>a</b>	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. <b>Note.</b> This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ► <input type="checkbox"/>			
<b>b</b>	Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____			
<b>c</b>	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ _____			
<b>d</b>	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above . . . . . \$ _____			
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:			
<b>e</b>	Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ <span style="background-color: red; color: black;">      </span> × 13% (.13)	<b>11e</b>		
<b>f</b>	Pre-1936 buildings affected by a Midwestern disaster . . . . . \$ <span style="background-color: red; color: black;">      </span> × 13% (.13)	<b>11f</b>		
<b>g</b>	Other pre-1936 buildings . . . . . \$ <span style="background-color: red; color: black;">      </span> × 10% (.10)	<b>11g</b>		
<b>h</b>	Certified historic structures located in the Gulf Opportunity Zone \$ <span style="background-color: red; color: black;">      </span> × 26% (.26)	<b>11h</b>		

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

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

Form **3468** (2010)

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

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

Form **3468** (2010)

# General Business Credit

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

OMB No. 1545-0895

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

Name(s) shown on return

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>		
<b>b</b>	Reserved for future use	<b>1b</b>		
<b>c</b>	Credit for increasing research activities	<b>1c</b>		
<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>		
<b>e</b>	Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>		
<b>f</b>	Renewable electricity production credit (Form 8835) (see instructions)	<b>1f</b>		
<b>g</b>	Indian employment credit	<b>1g</b>		
<b>h</b>	Orphan drug credit (Form 8820)	<b>1h</b>		
<b>i</b>	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: )	<b>1i</b>		
<b>j</b>	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>		
<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>		
<b>l</b>	Biodiesel and renewable diesel fuels credit	<b>1l</b>		
<b>m</b>	Low sulfur diesel fuel production credit (Form 8896)	<b>1m</b>		
<b>n</b>	Distilled spirits credit (Form 8906)	<b>1n</b>		
<b>o</b>	Nonconventional source fuel credit (Form 8907)	<b>1o</b>		
<b>p</b>	Energy efficient home credit	<b>1p</b>		
<b>q</b>	Energy efficient appliance credit (Form 8909)	<b>1q</b>		
<b>r</b>	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: )	<b>1r</b>		
<b>s</b>	Alternative fuel vehicle refueling property credit (Form 8911)	<b>1s</b>		
<b>t</b>	Employer housing credit	<b>1t</b>		
<b>u</b>	Mine rescue team training credit	<b>1u</b>		
<b>v</b>	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	<b>1v</b>		
<b>w</b>	Credit for employer differential wage payments	<b>1w</b>		
<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>		
<b>z</b>	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	<b>1z</b>		
<b>aa</b>	New hire retention credit (Form 5884-B)	<b>1aa</b>		
<b>bb</b>	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>		
<b>2</b>	Add lines 1a through 1bb	<b>2</b>		
<b>3</b>	Passive activity credits included on line 2 (see instructions)	<b>3</b>		
<b>4</b>	Subtract line 3 from line 2	<b>4</b>		
<b>5</b>	Passive activity credits allowed for 2010 (see instructions)	<b>5</b>		
<b>6</b>	Carryforward of general business credit to 2010. See instructions for the schedule to attach	<b>6</b>		
<b>7</b>	Carryback of general business credit from 2011 (see instructions)	<b>7</b>		
<b>8</b>	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	<b>8</b>		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

**2010**  
Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12 ▶	13	

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

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

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

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property						
h Residential rental property						
i Nonresidential real property						

**Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System**

20a Class life						
b 12-year						
c 40-year						

**Part IV Summary** (See instructions.)

**=50 YEAR PROP**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2010)

**Part V Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L –		
		%				S/L –		
		%				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>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							<b>29</b>	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
<b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) .												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven . . . . .												
<b>33</b> Total miles driven during the year. Add lines 30 through 32 . . . . .												
<b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
<b>36</b> Is another vehicle available for personal use?												

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

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

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
<b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.) . . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2010 tax year (see instructions):					
709 Organizational Expenditures for Partnerships; 59(e) Optional write-off of certain tax preferences; 194 Qualified forestation and reforestation costs; (more below)			42(d): E480, E481, E482, E483, E484, E485, E486, E487, E488, E395, E397, E398, E399		
<b>43</b> Amortization of costs that began before your 2010 tax year . . . . .				<b>43</b>	
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . .				<b>44</b>	

Form **4562** (2010)

<sup>1</sup>178 The cost of acquiring a lease; <sup>1</sup>195 Business start-up expenditures; <sup>1</sup>174 Research and experimental expenditures; <sup>1</sup>197 Various intangibles; <sup>1</sup>169 Pollution control facilities; <sup>1</sup>167(h) Certain Geophysical Expenditures; <sup>1</sup>171 Taxable Bonds Premiums (after 8/8/05); <sup>1</sup>248 Corporate Organizational Expenditures; <sup>1</sup>1400I Qualified Revitalization Expenditures

**Sales of Business Property**  
**(Also Involuntary Conversions and Recapture Amounts**  
**Under Sections 179 and 280F(b)(2))**  
 ▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

**2010**  
 Attachment  
 Sequence No. **27**

Name(s) shown on return

Identifying number

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

**1**

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

<b>2</b>	<b>(a) Description of property</b>	<b>(b) Date acquired (mo., day, yr.)</b>	<b>(c) Date sold (mo., day, yr.)</b>	<b>(d) Gross sales price</b>	<b>(e) Depreciation allowed or allowable since acquisition</b>	<b>(f) Cost or other basis, plus improvements and expense of sale</b>	<b>(g) Gain or (loss)</b> Subtract (f) from the sum of (d) and (e)
	<b>SOCA Code</b>						<b>gain**</b>
							<b>loss**</b>
<b>3</b>	Gain, if any, from Form 4684, line 42 . . . . .						<b>3</b>
<b>4</b>	Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b>
<b>5</b>	Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b>
<b>6</b>	Gain, if any, from line 32, from other than casualty or theft. . . . .						<b>6</b>
<b>7</b>	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b>
<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>
<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>

**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):

	<b>SOCA Code</b>					<b>gain**</b>
						<b>loss**</b>
<b>11</b>	Loss, if any, from line 7 . . . . .					<b>11</b> ( )
<b>12</b>	Gain, if any, from line 7 or amount from line 8, if applicable . . . . .					<b>12</b>
<b>13</b>	Gain, if any, from line 31 . . . . .					<b>13</b>
<b>14</b>	Net gain or (loss) from Form 4684, lines 34 and 41a . . . . .					<b>14</b>
<b>15</b>	Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .					<b>15</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from Form 8824. . . . .					<b>16</b>
<b>17</b>	Combine lines 10 through 16 . . . . .					<b>17</b>
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:					
<b>a</b>	If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .					<b>18a</b>
<b>b</b>	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14					<b>18b</b>

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2010)

\* \*\*These items will show as one entry on the editing screen.

**Work Opportunity Credit**▶ **Attach to your tax return.**

Name(s) shown on return

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 . . . . . \$ <span style="background-color: red; color: black;">      </span> × 25% (.25)	<b>1a</b>	
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ <span style="background-color: red; color: black;">      </span> × 40% (.40)	<b>1b</b>	
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ <span style="background-color: red; color: black;">      </span> × 50% (.50)	<b>1c</b>	
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	<b>2</b>	<span style="background-color: red; color: black;">      </span>
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	<span style="background-color: red; color: black;">      </span>
<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>	<span style="background-color: red; color: black;">      </span>
<b>5</b>	Work opportunity 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>	Work opportunity credit allowed for 2010 from a passive activity (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Carryforward of any work opportunity credit that originated in a tax year that began after 2006 and carryforward from 2009 of the New York Liberty Zone business employee credit . . . . .	<b>8</b>	
<b>9</b>	Carryback of the work opportunity credit from 2011 (see instructions) . . . . .	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, report this amount on Form 3800, line 29b . . . . .	<b>10</b>	
<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>	

## New Hire Retention Credit

► **Attach to your tax return.**  
► **Use Part II to list additional retained workers.**

OMB No. 1545-2202

Attachment  
Sequence No. **64**

Identifying number

A credit of up to \$1,000 is allowed for each retained worker. A retained worker generally is a qualified employee (see instructions) whose first 52 consecutive weeks of employment ended in the current tax year. However, the worker's wages (as defined for income tax withholding purposes) for the second 26 consecutive weeks must equal at least 80% of the worker's wages for the first 26 consecutive weeks.

### Part I New Hire Retention Credit for Retained Workers

Use a separate column for each retained worker. If you need more columns, use Part II and include the totals on line 10.		(a) Retained Worker No. 1	(b) Retained Worker No. 2	(c) Retained Worker No. 3
1	Enter the retained worker's social security number . . . . .	1		
2	Enter the first date of employment from the retained worker's Form W-11 or similar statement . . . . .	2	/ / 2010	/ / 2010
3	Enter the retained worker's wages for the first 26 consecutive weeks of employment . . . . .	3		
4	Multiply line 3 by 80% (.80) . . . . .	4		
5	Enter the retained worker's wages for the second 26 consecutive weeks of employment. If line 4 is larger than this amount, the qualified employee is not a retained worker and should not be listed on this form	5		
6	Add lines 3 and 5 . . . . .	6		
7	Multiply line 6 by 6.2% (.062) . . . . .	7		
8	Maximum credit allowable . . . . .	8		
9	Enter the <b>smaller</b> of line 7 or line 8 . . . . .	9		
10	Add columns (a) through (c) on line 9 above and columns (a) through (c) on lines 9 of any attached Parts II . . . . .	10		
11	Enter the total number of retained workers for whom you are receiving a credit on line 10 (see instructions) . . . . .	11		
12	New hire retention credit from partnerships and S corporations (see instructions) . . . . .	12		
13	<b>Current year credit.</b> Add lines 10 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1aa of the 2010 Form 3800) . . . . .	13		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 55035V

**Credit for Increasing Research Activities**

► Attach to your tax return.

OMB No. 1545-0619

**2010**Attachment  
Sequence No. **81**

Name(s) shown on return

Identifying number

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)					1		
2	Basic research payments to qualified organizations (see instructions)	2						
3	Qualified organization base period amount	3						
4	Subtract line 3 from line 2. If zero or less, enter -0-					4		
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5						
6	Cost of supplies	6						
7	Rental or lease costs of computers (see instructions)	7						
8	Enter the applicable percentage of contract research expenses (see instructions)	8						
9	Total qualified research expenses. Add lines 5 through 8	9						
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10				%		
11	Enter average annual gross receipts (see instructions)	11						
12	Multiply line 11 by the percentage on line 10	12						
13	Subtract line 12 from line 9. If zero or less, enter -0-	13						
14	Multiply line 9 by 50% (.50)	14						
15	Enter the <b>smaller</b> of line 13 or line 14	15						
16	Add lines 1, 4, and 15	16						
17	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached	17						

**Section B—Alternative Simplified Credit.** Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)	18						
19	Basic research payments to qualified organizations (see the line 2 instructions)	19						
20	Qualified organization base period amount (see the line 3 instructions)	20						
21	Subtract line 20 from line 19. If zero or less, enter -0-	21						
22	Add lines 18 and 21	22						
23	Multiply line 22 by 20% (.20)	23						
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24						
25	Cost of supplies	25						
26	Rental or lease costs of computers (see the line 7 instructions)	26						
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27						
28	Total qualified research expenses. Add lines 24 through 27	28						
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29						
30	Divide line 29 by 6.0	30						
31	Subtract line 30 from line 28. If zero or less, enter -0-	31						
32	Multiply line 31 by 14% (.14). If you skipped lines 30 and 31, multiply line 28 by 6% (.06)	32						

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13700H

Form **6765** (2010)

**Section B—Alternative Simplified Credit** (continued).

<b>33</b>	Add lines 23 and 32 . . . . .	<b>33</b>		
<b>34</b>	Are you electing the reduced credit under section 280C? ► Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 65% (.65). If "No," enter the amount from line 33 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached . . . . .	<b>34</b>		

**Section C—Summary**

<b>35</b>	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies) . . . . .	<b>35</b>		
<b>36</b>	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0- . . . . .	<b>36</b>		
<b>37</b>	Credit for increasing research activities from partnerships, S corporations, estates, and trusts . . . . .	<b>37</b>		
<b>38</b>	Add lines 36 and 37. Estates and trusts go to line 39; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800 . . . . .	<b>38</b>		
<b>39</b>	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>39</b>		
<b>40</b>	Estates and trusts: subtract line 39 from line 38. Report the credit on line 1c of Form 3800 . . . . .	<b>40</b>		

Form **6765** (2010)**Section 3081 Refundable Research Credit** ■

## Orphan Drug Credit

OMB No. 1545-1505

► **Attach to your tax return.**

Attachment  
Sequence No. **103**

Name(s) shown on return	Identifying number		
<b>1</b> Qualified clinical testing expenses paid or incurred during the tax year . . . . .	<b>1</b>	<input type="text"/>	<input type="text"/>
<b>2a</b> Current year credit. Multiply line 1 by 50% (.50) (see instructions) . . . . .	<b>2a</b>	<input type="text"/>	<input type="text"/>
<b>b</b> Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 2a above . . . . .	<b>2b</b>	<input type="text"/>	<input type="text"/>
<b>c</b> Subtract line 2b from 2a. If zero or less, enter -0- . . . . .	<b>2c</b>	<input type="text"/>	<input type="text"/>
<b>3</b> Orphan drug credit from partnerships, S corporations, estates, or trusts . . . . .	<b>3</b>	<input type="text"/>	<input type="text"/>
<b>4</b> Add lines 2c and 3. Estates and trusts go to line 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800) . . . . .	<b>4</b>	<input type="text"/>	<input type="text"/>
<b>5</b> Amount allocated to the beneficiaries of the estate or trust (see instructions) . . . . .	<b>5</b>	<input type="text"/>	<input type="text"/>
<b>6</b> Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1h of the 2008 Form 3800) . . . . .	<b>6</b>	<input type="text"/>	<input type="text"/>

**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)  
▶ Attach to your tax return.

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: ■ **SOCA Code**  
-----
- 2 Description of like-kind property received:  
-----
- |   |   |            |
|---|---|------------|
| 3 Date like-kind property given up was originally acquired (month, day, year) . . . . .   | 3 | MM/DD/YYYY |
| 4 Date you actually transferred your property to other party (month, day, year) . . . . .   | 4 | MM/DD/YYYY |
| 5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written identification requirement . . . . . | 5 | MM/DD/YYYY |
| 6 Date you actually received the like-kind property from other party (month, day, year). See instructions   | 6 | MM/DD/YYYY |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ■ ☐ Yes ☐ No

**Part II Related Party Exchange Information**

- |                         |                     |                                    |
|-------------------------|---------------------|------------------------------------|
| 8 Name of related party | Relationship to you | Related party's identifying number |
|-------------------------|---------------------|------------------------------------|
- Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)  
-----

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

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

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as one of its principal purposes. If this box is checked, attach an explanation (see instructions).

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

Your social security number

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received****Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Multi-asset exchanges****Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up . . . . .	12			
13	Adjusted basis of other property given up . . . . .	13			
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14			
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15			
16	FMV of like-kind property you received . . . . .	16			
17	Add lines 15 and 16 . . . . .	17			
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18			
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19			
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20			
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21			
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22			
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23			
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24			
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25			

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

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.) . . . . .	26			
27	Description of divested property ► . . . . .	27			
28	Description of replacement property ► . . . . .	28			
29	Date divested property was sold (month, day, year) . . . . .	29	MM/DD/YYYY		
30	Sales price of divested property (see instructions) . . . . .	30			
31	Basis of divested property . . . . .	31			
32	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32			
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33			
34	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) . . . . .	36			
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			

Form **8824** (2010)

# Rental Real Estate Income and Expenses of a Partnership or an S Corporation

OMB No. 1545-1186

► See instructions on back.

► Attach to Form 1065, Form 1065-B, or Form 1120S.

Name	Employer identification number
------	--------------------------------

<b>1</b>	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1-8; see page 2 for list	Fair Rental Days	Personal Use Days
<b>A</b>				
<b>B</b>				
<b>C</b>	— Count of the Total Number of Properties —			
<b>D</b>				

		Properties				
		A	B	C	D	
<b>2</b>	Gross rents . . . . .	<b>2</b>				
<b>Rental Real Estate Expenses</b>						
<b>3</b>	Advertising . . . . .	<b>3</b>				
<b>4</b>	Auto and travel . . . . .	<b>4</b>				
<b>5</b>	Cleaning and maintenance . .	<b>5</b>				
<b>6</b>	Commissions . . . . .	<b>6</b>				
<b>7</b>	Insurance . . . . .	<b>7</b>				
<b>8</b>	Legal and other professional fees	<b>8</b>				
<b>9</b>	Interest . . . . .	<b>9</b>	Lines 2 through 16 are a total for all properties.			
<b>10</b>	Repairs . . . . .	<b>10</b>				
<b>11</b>	Taxes . . . . .	<b>11</b>				
<b>12</b>	Utilities . . . . .	<b>12</b>				
<b>13</b>	Wages and salaries . . . . .	<b>13</b>				
<b>14</b>	Depreciation (see instructions)	<b>14</b>				
<b>15</b>	Other (list) ►	<b>15</b>				
<b>16</b>	Total expenses for each property. Add lines 3 through 15 . . . .	<b>16</b>				
<b>17</b>	Income or (Loss) from each property. Subtract line 16 from line 2	<b>17</b>				
<b>18a</b>	Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b>				
<b>b</b>	Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b>				
<b>19</b>	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>				
<b>20a</b>	Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . .	<b>20a</b>				
<b>b</b>	Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:					
	(1) Name	(2) Employer identification number				
<b>21</b>	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	<b>21</b>				

**Qualified Plug-in Electric and Electric Vehicle Credit**

▶ Attach to your tax return.

OMB No. 1545-1374

**2010**  
Attachment  
Sequence No. **111**

Name(s) shown on return

Identifying number

**Note.**

- Use this form to claim the credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

**Part I Qualified Plug-in Electric Vehicle Credit****Section A—Vehicle Information**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the totals on lines 11 and 18.

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
1	Year, make, and model of vehicle . . . . .	1		
2	Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	2	/ /	/ /
3	Cost of the vehicle . . . . .	3		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Section B and go to Section C. All others, go to Section B.**Section B—Credit for Business/Investment Use Part of Vehicle**

4	Business/investment use percentage (see instructions) . . . . .	4	%	%	%
5	Multiply line 3 by line 4 . . . . .	5			
6	Section 179 expense deduction (see instructions) . . . . .	6			
7	Subtract line 6 from line 5 . . . . .	7			
8	Multiply line 7 by 10% (.10) . . . . .	8			
9	Maximum credit per vehicle . . . . .	9	2,500 00	2,500 00	2,500 00
10	Enter the <b>smaller</b> of line 8 or line 9 . . . . .	10			
11	Add columns (a) through (c) on line 10 . . . . .	11			
12	Qualified plug-in electric vehicle credit from partnerships and S corporations . . . . .	12			
13	<b>Business/investment use part of credit.</b> Add lines 11 and 12. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1z . . . . .	13			

**Section C—Credit for Personal Use Part of Vehicle**

		(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
14	If you skipped Section B, enter the amount from line 3. If you completed Section B, subtract line 5 from line 3 . . . . .	14		
15	Multiply line 14 by 10% (.10) . . . . .	15		
16	Maximum credit per vehicle. If you skipped Section B, enter \$2,500. If you completed Section B, subtract line 10 from line 9 . . . . .	16		
17	Enter the <b>smaller</b> of line 15 or line 16 . . . . .	17		
18	Add columns (a) through (c) on line 17 . . . . .	18		
19	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	19		
20	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	20		
21	Subtract line 20 from line 19. If zero or less, <b>stop</b> . You cannot claim the personal use part of the credit . . . . .	21		
22	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 18 or line 21. Report the total of this amount and the amount, if any, from line 29 on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8834" in the space next to that box. If line 21 is smaller than line 18, see instructions . . . . .	22		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 14953G

Form **8834** (2010)

# Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

**2010**

Attachment  
Sequence No. **99**

Name(s) shown on return

Identifying number

<b>1</b>	Enter the total qualified wages paid or incurred during the <b>calendar year</b> only (see instructions)		
<b>a</b>	Qualified empowerment zone wages . . . . . \$ <span style="background-color: red; color: black;">[REDACTED]</span> × 20% (.20)	<b>1a</b>	
<b>b</b>	Qualified renewal community wages . . . . . \$ <span style="background-color: red; color: black;">[REDACTED]</span> × 15% (.15)	<b>1b</b>	
<b>2</b>	Add lines 1a and 1b. See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>3</b>	Empowerment zone and renewal community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	<span style="background-color: red; color: black;">[REDACTED]</span>
<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>	<span style="background-color: red; color: black;">[REDACTED]</span>
<b>5</b>	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	
<b>7</b>	Passive activity credit allowed for 2010 (see instructions) . . . . .	<b>7</b>	
<b>8</b>	Carryforward of empowerment zone and renewal community employment credit to 2010 . . . . .	<b>8</b>	
<b>9</b>	Carryback of empowerment zone and renewal community employment credit from 2011 (see instructions)	<b>9</b>	
<b>10</b>	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, report this amount on Form 3800, line 24 . . . . .	<b>10</b>	
<b>11</b>	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
<b>12</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Report this amount on Form 3800, line 24 . . . . .	<b>12</b>	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 16145S

Form **8844** (2010)




**Indian Employment Credit**► **Attach to your tax return.**

OMB No. 1545-1417

**2010**Attachment  
Sequence No. **113**

Name(s) as shown on return

Identifying number




<b>1</b>	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<b>1</b>		
<b>2</b>	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<b>2</b>		
<b>3</b>	Incremental increase. Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 20% (.20) (see instructions for the adjustment you must make for salaries and wages) . . . . .	<b>4</b>		
<b>5</b>	Indian employment credits from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>5</b>		
<b>6</b>	Add lines 4 and 5. Cooperatives, estates, and trusts, go to line 7; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1g . . . . .	<b>6</b>		
<b>7</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>7</b>		
<b>8</b>	<b>Cooperatives, estates, and trusts.</b> Subtract line 7 from line 6. Report this amount on Form 3800, line 1g . . . . .	<b>8</b>		

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

► Attach to your tax return.

Identifying number

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

<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>		
<b>2</b>	Tips not subject to the credit provisions (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Creditable tips. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$106,800 or were exempt from social security taxes, see instructions and check here . . . . . ► <input type="checkbox"/>	<b>4</b>		
<b>5</b>	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations . . . . .	<b>5</b>		
<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>		
<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>		
<b>8</b>	Subtract line 7 from line 6 . . . . .	<b>8</b>		
<b>9</b>	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2010 from passive activities (see instructions) . . . . .	<b>9</b>		
<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>		
<b>11</b>	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2011 (see instructions) . . . . .	<b>11</b>		
<b>12</b>	Add lines 8 through 11. Report this amount on Form 3800, line 29f . . . . .	<b>12</b>		

**Biodiesel and Renewable Diesel Fuels Credit**► **Attach to your tax return.**

Identifying number

**Caution.** You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Form 720 (Schedule C), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
<b>1</b> Biodiesel (other than agri-biodiesel) . . . . .	<b>1</b>		
<b>2</b> Agri-biodiesel . . . . .	<b>2</b>		
<b>3</b> Renewable diesel . . . . .	<b>3</b>		
<b>4</b> Biodiesel (other than agri-biodiesel) included in a biodiesel mixture . . . . .	<b>4</b>		
<b>5</b> Agri-biodiesel included in a biodiesel mixture . . . . .	<b>5</b>		
<b>6</b> Renewable diesel included in a renewable diesel mixture . . . . .	<b>6</b>		
<b>7</b> Qualified agri-biodiesel production . . . . .	<b>7</b>		
<b>8</b> Add lines 1 through 7. Include this amount in your income for 2010 (see instructions) . . . . .		<b>8</b>	
<b>9</b> Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .		<b>9</b>	
<b>10</b> Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 11 . . . . .		<b>10</b>	
<b>11</b> Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .		<b>11</b>	
<b>12</b> Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 11 . . . . .		<b>12</b>	

## New Markets Credit

OMB No. 1545-1804

► **Attach to your tax return.**

Attachment  
Sequence No. **127**

Name(s) shown on return

**Identifying number**

(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))
<b>1</b>				%	
				%	
				%	
				%	
				%	
				%	
				%	<b>(Total)</b>
<b>2</b> New markets credit from partnerships and S corporations . . . . .				<b>2</b>	
<b>3</b> Add lines 1 and 2. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800, (e.g., line 11 of the 2006 Form 3800) . . . . .				<b>3</b>	

Cat. No. 31663N

## Credit for Small Employer Pension Plan Startup Costs

OMB No. 1545-1810

Attachment  
Sequence No. **130**

► **Attach to your tax return.**

Name(s) shown on return

Identifying number

<b>1</b>	Qualified startup costs incurred during the tax year. <b>Do not</b> enter more than \$1,000 . . . . .	<b>1</b>				
<b>2</b>	Enter one-half of line 1 . . . . .	<b>2</b>				
<b>3</b>	Credit for small employer pension plan startup costs from partnerships and S corporations . . . .	<b>3</b>				
<b>4</b>	Add lines 2 and 3 . . . . .	<b>4</b>				
<b>5</b>	Enter the <b>smaller</b> of line 4 or <b>\$500</b> . Partnerships and S corporations, report this amount on Schedule K; all others report this amount on the applicable line of Form 3800, (e.g., line 1m of the 2006 Form 3800) . . . . .	<b>5</b>				

## Credit for Employer-Provided Childcare Facilities and Services

► **Attach to your tax return.**

OMB No. 1545-1809

Attachment  
Sequence No. **131**

Name(s) shown on return

Identifying number

<b>1</b> Qualified childcare facility expenditures paid or incurred (see instructions) . . . . .	<b>1</b>				
<b>2</b> Enter 25% (.25) of line 1 . . . . .				<b>2</b>	
<b>3</b> Qualified childcare resource and referral expenditures paid or incurred	<b>3</b>				
<b>4</b> Enter 10% (.10) of line 3 . . . . .				<b>4</b>	
<b>5</b> Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts (see instructions) . . . . .				<b>5</b>	
<b>6</b> Add lines 2, 4, and 5 . . . . .				<b>6</b>	
<b>7</b> Enter the <b>smaller</b> of line 6 or <b>\$150,000</b> . Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800) . . . . .				<b>7</b>	
<b>8</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .				<b>8</b>	
<b>9</b> Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800) . . . . .				<b>9</b>	

# Low Sulfur Diesel Fuel Production Credit

► Attach to your tax return.

OMB No. 1545-1914

Attachment  
Sequence No. **142**

Name(s) shown on return

Identifying number

<b>1</b>	Low sulfur diesel fuel produced (in gallons) . . . . .	<b>1</b>		
<b>2</b>	Multiply line 1 by \$.05 . . . . .	<b>2</b>		
<b>3</b>	Qualified capital costs limitation (see instructions) . . . . .	<b>3</b>		
<b>4</b>	Total low sulfur diesel fuel production credits allowed for all prior tax years . . . . .	<b>4</b>		
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6</b>	Enter the smaller of line 5 or line 2 . . . . .	<b>6</b>		
<b>7</b>	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives . . . . .	<b>7</b>		
<b>8</b>	Add lines 6 and 7. Cooperatives go to line 9; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1q of the 2006 Form 3800) . . . . .	<b>8</b>		
<b>9</b>	Amount allocated to the patrons of the cooperative . . . . .	<b>9</b>		
<b>10</b>	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1q of the 2006 Form 3800) . . . . .	<b>10</b>		

# Domestic Production Activities Deduction

OMB No. 1545-1984

Attachment  
Sequence No. **143**

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

Name(s) as shown on return

Identifying number

	(a) Oil-related production activities	(b) All activities
<b>1</b> Domestic production gross receipts (DPGR) . . . . .	<b>1</b>	
<b>2</b> Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3 . . . . .	<b>2</b>	
<b>3</b> Enter deductions and losses allocable to DPGR (see instructions) . . . . .	<b>3</b>	
<b>4</b> If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4 . . . . .	<b>4</b>	
<b>5</b> Add lines 2 through 4 . . . . .	<b>5</b>	
<b>6</b> Subtract line 5 from line 1 . . . . .	<b>6</b>	
<b>7</b> Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>7</b>	
<b>8</b> Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10 . . . . .	<b>8</b>	
<b>9</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>9</b>	
<b>10a Oil-related qualified production activities income.</b> Estates and trusts, subtract line 9, column (a), from line 8, column (a), all others, enter amount from line 8, column (a). If zero or less, enter -0- here . . . . .	<b>10a</b> <b>NEW</b>	
<b>b Qualified production activities income.</b> Estates and trusts, subtract line 9, column (b), from line 8, column (b), all others, enter amount from line 8, column (b). If zero or less, enter -0- here, skip lines 11 through 21, and enter -0- on line 22 . . . . .	<b>10b</b>	
<b>11</b> Income limitation (see instructions): • Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction . . . . . • All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) . . . . .	<b>11</b>	
<b>12</b> Enter the smaller of line 10b or line 11. If zero or less, enter -0- here, skip lines 13 through 21, and enter -0- on line 22 . . . . .	<b>12</b>	
<b>13</b> Enter 9% of line 12 . . . . .	<b>13</b>	
<b>14a</b> Enter the smaller of line 10a or line 12 . . . . .	<b>14a</b> <b>NEW</b>	
<b>b</b> Reduction for oil-related qualified production activities income. Multiply line 14a by 3% . . . . .	<b>14b</b>	
<b>15</b> Subtract line 14b from line 13 . . . . .	<b>15</b>	
<b>16</b> Form W-2 wages (see instructions) . . . . .	<b>16</b>	
<b>17</b> Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions) . . . . .	<b>17</b>	
<b>18</b> Add lines 16 and 17. Estates and trusts, go to line 19, all others, skip line 19 and go to line 20 . . . . .	<b>18</b>	
<b>19</b> Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	<b>19</b>	
<b>20</b> Estates and trusts, subtract line 19 from line 18, all others, enter amount from line 18 . . . . .	<b>20</b>	
<b>21</b> Form W-2 wage limitation. Enter 50% of line 20 . . . . .	<b>21</b>	
<b>22</b> Enter the smaller of line 15 or line 21 . . . . .	<b>22</b>	
<b>23</b> Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6 . . . . .	<b>23</b>	
<b>24</b> Expanded affiliated group allocation (see instructions) . . . . .	<b>24</b>	
<b>25 Domestic production activities deduction.</b> Combine lines 22 through 24 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return . . . . .	<b>25</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37712F

Form **8903** (Rev. 12-2010)

**Alternative Motor Vehicle Credit**

▶ See separate instructions.

▶ Attach to your tax return.

Identifying number

**Note.**

- Use this form to claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b>		
<b>3</b> <b>Credit allowable</b> (see instructions for amount to enter)	<b>3</b>		
<b>4</b> If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle . . . . .	<b>4</b>		
<b>5</b> Section 179 expense deduction (see instructions) . . . . .	<b>5</b>		
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>		
<b>7</b> Multiply line 6 by 10% (.10) . . . . .	<b>7</b>		
<b>8</b> Maximum plug-in conversion credit amount allowable . . . . .	<b>8</b>	4,000 00	4,000 00
<b>9</b> Enter the <b>smaller</b> of line 7 or line 8 . . . . .	<b>9</b>		
<b>10</b> <b>Tentative credit.</b> Add lines 3 and 9 . . . . .	<b>10</b>		

**Lines 4-10 will be the sum of all columns.**

**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>			
<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>			

**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>			
<b>18</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .	<b>18</b>			
<b>19</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>19</b>			
<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>			
<b>21</b> <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box <b>c</b> on that line and enter "8910" in the space next to that box. If line 20 is smaller than line 17, see instructions . . . . .	<b>21</b>			

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37720F

Form **8910** (2010)

# Alternative Fuel Vehicle Refueling Property Credit

► Attach to your tax return.

OMB No. 1545-1981

**2010**

Attachment

Sequence No. **151**

Identifying number

## Part I Total Cost of Refueling Property

		(a) Hydrogen Refueling Property	(b) Other Refueling Property
1	Total cost of qualified alternative fuel vehicle refueling property placed in service during the tax year . . . . .	1	

## Part II Credit for Business/Investment Use Part of Refueling Property

2	Business/investment use part (see instructions) . . . . .	2		
3	Section 179 expense deduction (see instructions) . . . . .	3		
4	Subtract line 3 from line 2 . . . . .	4		
5	Applicable credit rate decimal amount . . . . .	5	.30	.50
6	Multiply line 4 by the applicable decimal amount on line 5 . . . . .	6		
7	Maximum business/investment use part of credit (see instructions) . . . . .	7		
8	Enter the <b>smaller</b> of line 6 or line 7. . . . .	8		
9	Add columns (a) and (b) on line 8 . . . . .	9		
10	Alternative fuel vehicle refueling property credit from partnerships and S corporations. . . . .	10		
11	<b>Business/investment use part of credit.</b> Add lines 9 and 10. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s . . . . .	11		

## Part III Credit for Personal Use Part of Refueling Property

12	Subtract line 2 from line 1. If zero, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	12		
13	Applicable credit rate decimal amount . . . . .	13	.30	.50
14	Multiply line 12 by the applicable decimal amount on line 13 . . . . .	14		
15	Maximum personal use part of credit (see instructions) . . . . .	15		
16	Enter the <b>smaller</b> of line 14 or line 15 . . . . .	16		
17	Add columns (a) and (b) on line 16 . . . . .	17		
18	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 42) } • Other filers. Enter the regular tax before credits from your return . . . . . }	18		
19	Credits that reduce regular tax before the alternative fuel vehicle refueling property credit:			
a	Foreign tax credit . . . . .	19a		
b	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	19b		
c	Non-business qualified electric vehicle credit from Form 8834, line 29 . . . . .	19c		
d	Add lines 19a through 19c . . . . .	19d		
20	Net regular tax. Subtract line 19d from line 18. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	20		
21	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 . . . . . } • Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . . }	21		
22	Subtract line 21 from line 20. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 11 . . . . .	22		
23	<b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 17 or line 22 here and on Form 1040, line 53; Form 1040NR, line 50; or the appropriate line of your return. If line 22 is smaller than line 17, see instructions . . . . .	23		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37721Q

Form **8911** (2010)

# Report of Employer-Owned Life Insurance Contracts

► Attach to the policyholder's tax return—See instructions.

OMB No. 1545-2089

Attachment  
Sequence No. **160**

Name(s) shown on return		Identifying number	
Name of policyholder, if different from above		Identifying number, if different from above	
Type of business			
<b>1</b>	Enter the number of employees the policyholder had at the end of the tax year . . . . .	<b>1</b>	
<b>2</b>	Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> below for an exception . . . . .	<b>2</b>	
<b>3</b>	Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2 . . . . .	<b>3</b>	
<b>4a</b>	Does the policyholder have a valid consent (see instructions) for each employee included on line 2? . . . . . <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>b</b>	If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent . . . . .		
		<b>4b</b>	

# Qualified Plug-in Electric Drive Motor Vehicle Credit

► Attach to your tax return.

OMB No. 1545-2137

**2010**

Attachment  
Sequence No. **125**

Name(s) shown on return

Identifying number

## Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than two- or three-wheeled or low-speed four-wheeled vehicles).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles on Form 8834.
- Claim the credit for certain alternative motor vehicles or plug-in electric vehicle conversions on Form 8910.

## Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3
<b>1</b> Year, make, and model of vehicle . . . . .	<b>1</b>		
<b>2</b> Enter date vehicle was placed in service (MM/DD/YYYY)	<b>2</b> / /	/ /	/ /
<b>3 Tentative credit</b> (see instructions for amount to enter) . . . . .	<b>3</b>		

**Next:** If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

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

<b>4</b> Business/investment use percentage (see instructions) . . . . .	<b>4</b>	%	%	%
<b>5</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			
<b>6</b> Add columns (a) through (c) on line 5 . . . . .				
<b>7</b> Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations . . . . .	<b>7</b>			
<b>8 Business/investment use part of credit.</b> Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y . . . . .	<b>8</b>			

## Part III Credit for Personal Use Part of Vehicle

<b>9</b> If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3 . . . . .	<b>9</b>			
<b>10</b> Add columns (a) through (c) on line 9 . . . . .	<b>10</b>			
<b>11</b> Enter the amount from Form 1040, line 46, or Form 1040NR, line 44 . . . . .	<b>11</b>			
<b>12</b> Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>12</b>			
<b>13</b> Subtract line 12 from line 11 . . . . .	<b>13</b>			
<b>14 Personal use part of credit.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box <b>c</b> on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions . . . . .	<b>14</b>			

**Credit for Small Employer Health Insurance Premiums**

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

OMB No. 1545-2198

**2010**Attachment  
Sequence No. **63**

Name(s) shown on return		Identifying number	
<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions) . . . . .	<b>1</b>	
<b>2</b>	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12 . . . . .	<b>2</b>	
<b>3</b>	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12 . . . . .	<b>3</b>	
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>4</b>	
<b>5</b>	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions) . . . . .	<b>5</b>	
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>	
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35) . . . . .	<b>7</b>	
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions . . . . .	<b>8</b>	
<b>9</b>	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions . . . . .	<b>9</b>	
<b>10</b>	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>	
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>	
<b>13</b>	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13 . . . . .	<b>14</b>	
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>	
<b>16</b>	Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17 . . . . .	<b>16</b>	
<b>17</b>	Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions) . . . . .	<b>17</b>	
<b>18</b>	Subtract line 17 from line 16 . . . . .	<b>18</b>	
<b>19</b>	Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions) . . . . .	<b>19</b>	
<b>20</b>	Carryback of the credit for small employer health insurance premiums from 2011 . . . . .	<b>20</b>	
<b>21</b>	Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h . . . . .	<b>21</b>	
<b>22</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>22</b>	
<b>23</b>	Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h . . . . .	<b>23</b>	
<b>24</b>	Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions) . . . . .	<b>24</b>	
<b>25</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 21 or line 24 here and on Form 990-T, line 44f . . . . .	<b>25</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37757S

Form **8941** (2010)

