Department
Of the
Treasury
Internal
Revenue
Service

2004 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 1-2007)

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This 2004 Statistics of Income (SOI) count package indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2004 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2005 that were sampled statistically and then weighted to estimate the entire 2004 Tax Year.

Changes for the Tax Year 2004 edition include: The exclusion of form 8839: qualified adoption expenses, form 4970: tax on accumulation distribution of trusts, and form 2555EZ: foreign earned income exclusion. Three additional forms are also included and are enumerated on the Contents page.

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

2004 Complete Report estimates:

132,266,042 Total, all individual returns filed 80,603,689 1040 returns 30,572,631 1040A returns 21,049,722 1040EZ returns

Estimates of returns filed electronically:

68,380,152 Total, all individual returns filed 34,900,171 1040 returns 20,771,324 1040A returns 12,708,657 1040EZ returns

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Tax Year 2004 Totals for Forms and Schedules Limitations and Guidelines Description of the Sample

Line Item Counts are reported for:

All Returns filed Form 1040 only Form 4952 Electronically filed returns Form 4972 Form 1040A Form 5329 Form 1040EZ Form 5884 Schedule 1 Form 6251 Schedule 2 Form 6252 Schedule 3 Form 6781 Schedules A & B Form 8283 Schedule C Form 8396 Schedule C-EZ Form 8582 Schedule D Form 8586 Schedule E Form 8606 Schedule EIC Form 8609-A Schedule F Form 8615 Schedule R Form 8801 Schedule SE Form 8812 Form 2106 Form 8814 * Form 2106-EZ Form 8815 Form 2439 Form 8824 Form 2441 Form 8844 Form 3468 Form 8853 Form 3800 Form 8863 Form 4136 * Form 8880 Form 4562 Form 8884 Form 4684 Form 8885 * Form 8889 Form 4797 Form 4835

This publication was prepared by Kyle Mudry and Justin Bryan, Economists with the Individual Returns Analysis Section.

^{*} New Form for Tax Year 2004 Edition

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2004

All returns filed	132,226,042	
Form 1040	80,603,689	
Form 1040A	30,572,631	
Form 1040EZ	21,049,722	
Form 1040A-schedule 1, interest/dividends	1,682,943	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	2,077,401	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	224,609	(similar to Schedule R)
Schedule A, itemized deductions	46,750,287	,
Schedule B, interest & dividends	21,795,323	includes schedule 1, Form 1040A
Schedule C, sole-prop business	20,591,869	
Schedule C-EZ	3,708,646	tabulated within Schedule C total
Schedule D, capital gain/loss	23,145,237	
Schedule E, supplemental income	16,232,654	
Schedule EIC, earned income credit	17,579,707	
Schedule F, profit or loss from farming	2,022,298	
Schedule R, elderly or disabled	224,609	includes schedule 3, Form 1040A
Schedule SE, self employed tax	15,972,387	
Form 2106, employee business expense	7,483,103	
Form 2106-EZ	3,664,428	
Form 2439, undistributed long term capital gains	3,320	
Form 2441, child care expenses	7,009,732	includes schedule 2, Form 1040A
Form 3468, investment credit	12,170	morados contodaro 2, i cim ro iori
Form 3800, general business credit	396,009	
Form 4136, fuels tax credit	345,020	
Form 4562, depreciation expense	11,892,467	
Form 4684, casualties and thefts	299,958	
Form 4797, sales of business property	3,112,605	
Form 4835, farm rental	638,394	
Form 4952, investment interest	1,678,254	
Form 4972, lump-sum distributions	9,884	
Form 5329, retirement plans tax	1,356,839	
· •	, ,	
Form 5884, work opportunity credit	11,321	
Form 6251, alternative minimum tax	7,081,490	
Form 6252, installment sale income	844,445	
Form 6781, gains/losses from contracts, etc	187,380	
Form 8283, noncash charitable contributions	6,542,778	
Form 8396, mortgage interest credit	55,151	
Form 8582, passive activity loss limit	3,117,470	
Form 8586, low income housing	114,230	
Form 8606, nondeductible IRA's	1,513,402	and the and Challed the France OFOO
Form 8609-A, annual statement	795	only those filed with Form 8586
Form 8615, under age 14 tax	140,523	
Form 8801, prior year minimum tax credit	1,041,410	
Form 8812, additional child tax credit	14,663,827	
Form 8814, parent's report for child	120,541	
Form 8815, exclusion of bond interest	25,448	
Form 8824, like-kind exchanges	219,675	
Form 8844, empowerment zone credit	35,372	
Form 8853, medical savings account	103,067	
Form 8863, education, hope & lifetime learning credits	7,324,897	
Form 8880, credit for qualified retirement savings contri	5,507,608	
Form 8884, New York lib. zone bus. employee credit	1,177	
Form 8885, health coverage tax credit	16,314	
Form 8889, health savings accounts	121,466	

Limitations and Guidelines for The 2004 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2004 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 112,066,755 and 112,672,869.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2004.

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

Item	Line numbe	er on 1040	95% confidence interval				
Salaries and wages	7		(112,066,755		112,672,869)		
Taxable interest	8a		(57,210,712		58,001,064)		
Tax-exempt interest	8b		(4,286,130	,	4,547,572)		
Ordinary dividends	9a		(30,356,370	,	31,017,986)		
State income tax refunds	10		(23,311,101	,	23,931,491)		
Alimony received	11		(397,733	,	481,483)		
Capital gain distributions	13	(margin write in)	(2,746,818	,	3,009,708)		
Total taxable IRA distributions	15b		(8,704,192	,	9,123,500)		
Total pension and annuities	16a		(24,809,862	,	25,450,174)		
Taxable pension and annuities	16b		(22,815,201	,	23,431,579)		
Unemployment compensation	19		(8,863,173	,	9,326,649)		
Social security benefits	20a		(14,507,908	,	15,011,270)		
Taxable social security benefits	20b		(11,471,865	,	11,911,853)		
Net operating loss	21	(margin write in)	(279,511	,	311,115)		
Educator expenses	23		(3,257,087		3,547,849)		
IRA deduction	25		(3,199,544	,	3,461,982)		

Limitations and Guidelines for 2004 Data Line Counts

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

Item	Line numbe	er on 1040	95% confidence interval				
Student loan interest deduction	26		(7,307,423	,	7,747,075)		
Tuition and fees deduction	27		(4,538,536		4,881,970)		
Moving expenses	29		(1,013,699	,	1,179,173)		
One-half of self-employment tax	30		(15,754,824	,	16,085,582)		
Self-employed health insurance deduction	31		(3,778,641	,	3,988,733)		
Keogh and self-employed SEP and SIMPLE pla	r 32		(1,150,237	,	1,252,427)		
Penalty on early withdrawal of savings	33		(713,643	,	847,011)		
Alimony paid	34a		(522,137	,	625,865)		
Total adjustments	35		(31,832,554	,	32,475,376)		
Adjusted gross income	36		(131,636,882	,	132,205,726)		
Total standard deduction	38	(margin write in)	(83,654,473	,	84,379,033)		
Additional standard deduction	38	(margin write in)	(10,746,088	,	11,224,070)		
Total itemized deductions	39		(45,990,132	,	46,680,342)		
Taxable income	42		(102,395,636	,	103,080,282)		
Tax	43		(102,379,325	,	103,063,861)		

Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below. When there is a line entry reporting less than 10 in the sample the frequency is removed and the line is identified with a single asterisk (*).

Form 2439

Form 4972

Form 8396

Form 8609-A

Form 8815

Form 8885

Description of the Sample For the Estimated Data Line Counts

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2005.

All returns processed during 2005 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2004. While most of the returns processed during Calendar Year 2005 were for Tax Year 2004, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2005 and 2006. Returns for prior years were used in place of 2004 returns received and processed after December 31, 2005. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for

previous income years that were processed in 2005.

Sample Design and Selection

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

- 1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. Indexing of positive and negative income is done by dividing each by the ratio of the Chain Type Price Index for the Gross Domestic Product for the fourth quarter of 2003 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price

Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 30, 2004 on the BEA website (http://www.bea.doc.gov/).

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2005 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2004, 0.03 percent of the sample returns were unavailable.

Method of Estimation

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

1040		sartment of the Treasury—Internal Revenue Service S. Individual Income Tax Return	004 (99)	IDC Has Oak	. Da mat		in this space.
	_	or the year Jan. 1–Dec. 31, 2004, or other tax year beginning	, 2004, ending	, 20	/—D0 llot /		No. 1545-0074
Label	-	our first name and initial Last name	, 200 i, onang	, 20	-		security number
(See	1					1	1
instructions on page 16.)	l If	a joint return, spouse's first name and initial Last name			-	Spouse's so	ocial security number
Use the IRS label. Otherwise,		ome address (number and street). If you have a P.O. box, se	ee page 16.	Apt. no.		▲ Imp	portant!
please print or type.		ity, town or post office, state, and ZIP code. If you have a fo	reign address, see pa	ge 16.			nust enter SSN(s) above.
Election Campaign (See page 16.)	n	Note. Checking "Yes" will not change your tax or Do you, or your spouse if filing a joint return, want			 . ▶ [You □Yes □	Spouse No ☐ Yes ☐ No
,	1	Single	4 Head	d of household	l (with gu	alifying pers	son). (See page 17.) I
Filing Status	2	Married filing jointly (even if only one had income				,	your dependent, ente
Check only	3	Married filing separately. Enter spouse's SSN ab		child's name h	-		
one box.		and full name here. ▶	5 L Qua	lifying widow(er) with o		child (see page 17)
Cyamptiana	6		*	ck box 6a		· \ on 6	es checked Sa and 6b ———
Exemptions	ŀ		(3) D	ependent's (4	· / · ·		of children Sc who:
	(cooid co		ionship to cl	nild for child	tax • liv	ed with you
		(1) First name Last name	1	you cre	dit (see page		d not live with due to divorce
If more than four			1				eparation page 18)
dependents, see			:			Depe	endents on 6c
page 18.						not e	entered above
		Total number of exemptions claimed			<u> </u>		numbers on s above ▶
	7	Wages, salaries, tips, etc. Attach Form(s) W-2				7	
Income	88	Taxable interest. Attach Schedule B if required				8a	
Attach Form(s)	ı	Tax-exempt interest. Do not include on line 8a	8b				
W-2 here. Also	98	Ordinary dividends. Attach Schedule B if required				9a	
attach Forms W-2G and	ı	Qualified dividends (see page 20)	9b			10	
1099-R if tax	10	Taxable refunds, credits, or offsets of state and lo	cal income taxes (se	ee page 20)		10	
was withheld.	11	Alimony received				11	
	12	Business income or (loss). Attach Schedule C or C			· 👝 🖯	13	
If you did not	13	Capital gain or (loss). Attach Schedule D if require	d. If not required, cl	neck here	┕	14	
If you did not get a W-2,	14 15a	Other gains or (losses). Attach Form 4797	b Toyoblo om	 nount (see pag		15b	
see page 19.	16	160				16b	
Enclose, but do	17	Rental real estate, royalties, partnerships, S corpor				17	
not attach, any	18	Farm income or (loss). Attach Schedule F				18	
payment. Also, please use	19	Unemployment compensation				19	
Form 1040-V.	20a	20-	b Taxable am	ount (see pag	e 24)	20b	
	21	Other income. List type and amount (see page 24)				21	
	22	Add the amounts in the far right column for lines 7 th		ur total incor	ne 🕨	22	
Adjusted	23	Educator expenses (see page 26)			+		
Gross	24	Certain business expenses of reservists, performing artis					
Income	25	fee-basis government officials. Attach Form 2106 or 2	100 LZ				
	26	IRA deduction (see page 26)	• • •				
	27	Tuition and fees deduction (see page 29)	0=				
	28	Health savings account deduction. Attach Form 88					
	29	Moving expenses. Attach Form 3903	00				
	30	One-half of self-employment tax. Attach Schedule S					
	31	Self-employed health insurance deduction (see pa			$\perp \perp \mid$		
	32	Self-employed SEP, SIMPLE, and qualified plans	32		44		
	33	Penalty on early withdrawal of savings			+		
	34a	, ,			$\perp \perp \downarrow$		
	35	Add lines 23 through 34a			· ː	35	
	36	Subtract line 35 from line 22. This is your adjusted	a gross income			36	

Form 1040 (2004)				Pa	age
Tax and Credits	37 38a	Amount from line 36 (adjusted gross income)	37		
Standard Deduction	_ b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b ∟	39		
for—	_39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40		
 People who 	40	Subtract line 39 from line 37	70		
checked any box on line	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on	41		
38a or 38b or	40	line 6d. If line 37 is over \$107,025, see the worksheet on page 33	42		
who can be claimed as a	42 43	Tax (see page 33). Check if any tax is from: a Form(s) 8814	43		
dependent, see page 31.	44		44		
All others:	45	Alternative minimum tax (see page 35). Attach Form 6251	45		
	46	Add lines 43 and 44			
Single or Married filing	47	Credit for child and dependent care expenses. Attach Form 2441			
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48			
Married filing	49	Education credits. Attach Form 8863			
jointly or	50	Retirement savings contributions credit. Attach Form 8880			
Qualifying	51	Child tax credit (see page 37)			
widow(er), \$9,700	52	Adoption credit. Attach Form 8839			
Head of	53	Credits from: a ☐ Form 8396 b ☐ Form 8859			
household,	54	Other credits. Check applicable box(es): a Form 3800			
\$7,150	J-T	b Form 8801 c Specify 54			
	55	Add lines 46 through 54. These are your total credits	55		
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0	56		
	57	Self-employment tax. Attach Schedule SE	57		
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58		
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59		
	60	Advance earned income credit payments from Form(s) W-2	60		
	61	Household employment taxes. Attach Schedule H	61		
	62	Add lines 56 through 61. This is your total tax	62		
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63			
- ayıncınıs	64	2004 estimated tax payments and amount applied from 2003 return 64			
If you have a	_ 65a	Earned income credit (EIC)			
qualifying	b	Nontaxable combat pay election 65b			
child, attach Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)			
	67	Additional child tax credit. Attach Form 8812 67			
	68	Amount paid with request for extension to file (see page 54) 68			
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69			
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70		
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71		
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a		
See page 54	b	Routing number			
and fill in 72b, 72c, and 72d.	▶ d	Account number			
	73	Amount of line 71 you want applied to your 2005 estimated tax ▶ 73			
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74		
You Owe	75	Estimated tax penalty (see page 55)			
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 56)? Yes.	Compl	ete the following.	N
Designee	De	signee's Phone Personal identific	cation		_
	nar				
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w			
Here	Yo	ur signature Date Your occupation	I Davt	ime phone number	
Joint return?	\	an organical State Consequence.	L		
See page 17. Keep a copy	_	average elementume. If a light waterum, health provide allows.	()	
for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation			
records.			D.	arava COM DTM	
Paid		eparer's Date Check if self-employed	Prep	parer's SSN or PTIN	
Preparer's		, con on project	1		
Use Only	you	n's name (or EIN urs if self-employed),	-		
	ado	dress, and ZIP code Phone no.	()	

1040		partment of the Treasury—Internal Revenue Service S. Individual Income Tax Return 2004 (99)	IDS Line Only Do no	ot write or staple in this space.
		For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending	, 20 ``	OMB No. 1545-0074
Label	_	Your first name and initial Last name	, 20	Your social security number
	∟ `			1 1
instructions on page 16.)	Ē	f a joint return, spouse's first name and initial Last name		Spouse's social security number
label.	└ H E	Home address (number and street). If you have a P.O. box, see page 16.	Apt. no.	▲ Important! ▲
or type.	R E	City, town or post office, state, and ZIP code. If you have a foreign address, see page	16.	You must enter your SSN(s) above.
Election Campaig (See page 16.)	gn	Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund	?	You Spouse Yes No Yes No
(coopings io)	1			qualifying person). (See page 17.) If
Filing Status	2			child but not your dependent, enter
Check only	3		ld's name here. ►	
one box.			ing widow(er) with	dependent child (see page 17)
	6	a Vourself. If someone can claim you as a dependent, do not check	box 6a	Boxes checked on 6a and 6b
Exemptions		b Spouse		No. of children on 6c who:
		c Dependents: (2) Dependent's relations		alllyllig
		(1) First name Last name social security number yo		
If more than four				or separation
dependents, see				(see page 18) Dependents on 6c
page 18.				not entered above
		d Total number of exemptions claimed		Add numbers on lines above ▶
_	7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
Income	8	a Taxable interest. Attach Schedule B if required		8a
Attach Form(s)		b Tax-exempt interest. Do not include on line 8a 8b		
W-2 here. Also	9	a Ordinary dividends. Attach Schedule B if required		9a
attach Forms W-2G and		b Qualified dividends (see page 20) 9b		
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local income taxes (see	page 20)	10
was withheld.	11			11
	12		_	12
	13		ck here ► ⊔	13
If you did not get a W-2,	14			14 15b
see page 19.	15			16b
	16			17
Enclose, but do not attach, any	17 18			18
payment. Also,	19			19
please use Form 1040-V.	20	00-	nt (see page 24)	20b
1 OIIII 1040-V.	21	a coolai coolai, collette :	,	21
	22			22
A discount and	23	Educator expenses (see page 26)		
Adjusted	24	Certain business expenses of reservists, performing artists, and		
Gross		fee-basis government officials. Attach Form 2106 or 2106-EZ		_
Income	25	, , , , , , , , , , , , , , , , , , , ,		_
	26	, , , , , , , , , , , , , , , , , , , ,		-
	27	, , , , , , , , , , , , , , , , , , , ,		-
	28			-
	29	Woving expenses. Attach Form 5905		-
	30	One-hall of self-employment tax. Attach Schedule SE.		
	31	cen employed health insurance deduction (see page 50)		
	32 33	Cell employed of F, Givil EE, and qualified plans		
	33 34	Terially off early withdrawar of savings		
	35	a runnerly paid bricolpion 3 core -		35
	36			36

Form 1040 (2004) Page 2 37 Amount from line 36 (adjusted gross income) . . . Tax and Check \[\sum \] You were born before January 2, 1940, 38a **Credits** Spouse was born before January 2, 1940. ☐ Blind, checked ▶ 38a If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b □ Standard Deduction 39 39 Itemized deductions (from Schedule A) or your standard deduction (see left margin). 40 40 People who If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on checked any box on line 41 line 6d. If line 37 is over \$107,025, see the worksheet on page 33 38a or 38b **or** 42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-42 who can be claimed as a 43 Tax (see page 33). Check if any tax is from: a Form(s) 8814 43 **b** Form 4972 dependent. Alternative minimum tax (see page 35). Attach Form 6251 . . . 44 see page 31. 44 45 45 All others: Add lines 43 and 44 46 46 Foreign tax credit. Attach Form 1116 if required Single or Married filing 47 47 Credit for child and dependent care expenses. Attach Form 2441 separately, 48 \$4.850 48 Credit for the elderly or the disabled. Attach Schedule R . . . 49 Married filing 49 Education credits. Attach Form 8863 jointly or 50 50 Retirement savings contributions credit. Attach Form 8880, Qualifying 51 51 Child tax credit (see page 37) widow(er), \$9,700 52 Adoption credit. Attach Form 8839 52 Head of 53 53 Credits from: **a** Form 8396 **b** Form 8859 . . household 54 Other credits. Check applicable box(es): **a** Form 3800 \$7.150 **b** Form 8801 c Specify Add lines 46 through 54. These are your total credits 55 55 56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-56 57 57 Self-employment tax. Attach Schedule SE. . **Other** 58 58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 . . . **Taxes** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required. 59 59 60 Advance earned income credit payments from Form(s) W-2 60 61 61 Household employment taxes. Attach Schedule H 62 Add lines 56 through 61. This is your total tax 62 Federal income tax withheld from Forms W-2 and 1099 . . . 63 63 **Payments** 64 2004 estimated tax payments and amount applied from 2003 return 64 Earned income credit (EIC) J. 65a 65a If you have a qualifying Nontaxable combat pay election

65b child, attach 66 Excess social security and tier 1 RRTA tax withheld (see page 54) Schedule EIC. 66 67 67 Additional child tax credit. Attach Form 8812 Amount paid with request for extension to file (see page 54) 68 68 Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69 69 70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments 70 71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid 71 Refund Amount of line 71 you want refunded to you . . . 72a Direct deposit? See page 54 Routing number ▶ c Type: ☐ Checking ☐ Savings b and fill in 72b. Account number d 72c, and 72d. 73 Amount of line 71 you want applied to your 2005 estimated tax 74 Amount Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶ You Owe Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes. Complete the following. No Third Party Designee's Personal identification Designee number (PIN) name no. 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 Sign belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Here Daytime phone number Your signature Date Your occupation Joint return? See page 17. Кеер а сору Spouse's signature. If a joint return, both must sign. Date Spouse's occupation for your records. Preparer's SSN or PTIN Preparer's Paid Check if signature self-employed Preparer's Firm's name (or EIN Use Only yours if self-employed). address, and ZIP code Phone no.

Use the IRS label. Otherwise, please print Presidential Blection Campaign See page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You must enter your SSN(s) above. Presidential Blection Campaign See page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You was enter your SSN(s) above. Presidential Blection Campaign See page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Spouse You Spouse You Spouse 1	1040	U.S	6. Individual Income Tax Re	eturn 20 04	(99)) IRS Use	Only—Do no	t write or	staple in this space.
It is point return, spouse's first name and initial Last name Spouse's social security number and street, if you have a P.O. box, see page 16. Apt. no. Apt.		_				<u></u>	-		
If your return, spouse's finit name and initial last name It you have a P.O. box, see page 16. If you have a foreign address, see page 16. If you have a foreign address, see page 16. If you name a finite initial	Label	You	ur first name and initial	Last name					
Total number of exemptions Part	0000								1 1
Use the It Both Chrewise, please print Be print Be please print Be please print Be prin	on page 16.) B	If a	joint return, spouse's first name and initial	Last name				Spous	e's social security numbe
Chterwise, please print City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. Note. Checking "Yes" will not change your tax or reduce your refund. Spouse Bection Campalgn Note. Checking "Yes" will not change your tax or reduce your refund. Spouse Page 17. Filing Status 1 Single 4 Head of household (with qualifying person, 18 cep page 17.) Incheck only one box. 3 Married filing jointly (even if only one had income) 3 Married filing person, 18 cep page 17.) 6a Yourself, if someone can claim you as a dependent, do not check box 6a One who will be page 18. Exemptions 6a Yourself, if someone can claim you as a dependent, do not check box 6a One who will be page 18. 6a Yourself, if someone can claim you as a dependent, do not check box 6a One who will be page 18. 6b Spouse One who will be page 19. 6c Dependents (1) First name Last name (2) (pendents (1) First name (1) First name Last name (2) (pendents (1) First name (1) First	Use the IRS	Но	me address (number and street). If you have	a P.O. box, see page 16		Apt. no). [A	Immortanti A
Tryce, Presidential Election Campaign Note. Checking "Yes" will not change your tax or reduce your refund. Note. Checking "Yes" will not change your tax or reduce your refund. Do you or your spouse if filing a joint return, want \$3 to go to this fund?	Otherwise,								-
See page 18 Note. Checking "Yes" will not change your rax or reduce your refund.	produce print	City	y, town or post office, state, and ZIP code. If	f you have a foreign addr	ess, see p	age 16.	J		
See page 16.	Presidential Communication	 	Note Chapling "Vee" will not shape		vof	d		Yo	u Spouse
Filing Status Check only 3	(See page 16.)		-	•			•	Ye	s □ No □ Yes □ N
Check only one box. Sal Married filing separately. Enter spouse's SSN above and full name here. ▶	Filing Otatus	1 [Single						
and full name here. ▶ 5 ☐ Qualifying widow(er) with dependent child (see page 17) Exemptions 6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a ☐ Dependents: c Dependents: (2) Dependents occal socurity number relationship to free treating the page 18. 6 ☐ Total number of exemptions claimed ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐	Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente
Exemptions 6a	Check only	3							dont shild (ass page 17)
Exemptions b	one box.		_				w(er) with	aepen	Boxes checked
c Dependents: (1) First name Last name social security number relationship to you will less light 19) If more than four dependents, see page 18. d Total number of exemptions claimed	Exemptions			ou as a dependent, d	o not che	еск вох ба		}	
If more than four dependents, see page 18.				(2) Dependent's					on 6c who:
If more than four dependents, see page 18. d Total number of exemptions claimed		•	•		er rel				-
if more than four dependents, see page 18) d Total number of exemptions claimed d Total number of exemptions claimed Attach Form(s) W-2 here. Also attach Forms W-2 and tatach Forms Hollow Forms If you did not 1get a W-2, 15a IF Also Forms Hollow Forms				1 1		you		<u> 190 107</u>	you due to divorce
Total number of exemptions claimed				1 1					
d Total number of exemptions claimed				: :					
Name	hanga sas								
Taxable interest. Attach Schedule B if required 8a		d	•						lines above ▶
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule C or C-EZ 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15b ISB IRA distributions 15c IRA distributions 15c IRA decount of technic see page 24) 15c IRA deduction (see page 26) 25c IRA deduction (see page 26) 27c Iration and fees deduction (see page 28) 27d IRA deduction (see page 28) 27d IRA deduction (see page 29)	Income	_							
W2-2 here. Also attach Forms W2-2 here. Also attach W2-2 here. Also W2-2 here. Also attach W2-2 here. Also					8b			oa	
attach Forms W-2G and 1099-Ri it tax was withheld. 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20). 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule C or C-EZ 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15a IRA distributions 15a IRA distributions 15a Pensions and annutities 16a b Taxable amount (see page 22) 16b Income 17 Rental real estate, royallies, partnerships, S corporations, trusts, etc. Attach Schedule E 18 parm income or (loss). Attach Schedule F 18 parm income or (loss). Attach Schedule F 19 Unemployment compensation 20 Sogial security benefits (20a b Taxable amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income P 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 18 Health savings account deduction. Attach Form 8889. 29 Moving expenses. Attach Form 3903 30 One-half of self-employed health insurance deduction (see page 30) 31 Self-employed SEP, SIMPLE, and qualified plans 33 Penalty on early withdrawal of savings 34 Alimony paid b Recipient's SSN ▶ 35 Add lines 23 through 34a 36 Add lines 23 through 34a 37 Add lines 23 through 34a 38 Add lines 23 through 34a 39 Add lines 23 through 34a 30 Add lines 23 through 34a 30 Add lines 23 through 34a 30 Add lines 23 through 34a 31 Self-employed Sep. SiMPLE, and qualified plans 36 Add lines 23 through 34a 37 Add lines 23 through 34a 38 Add lines 23 through 34a 39 Add lines 23 through 34a 30 Add lines 23 through 34a 30 Add lines 23 through 34a 31 Self-employed sepenses. Attach Schedule Sep. 32 Add lines 23 through 34a 34 Alimony paid b Recipient's SSN ▶	` '	_			OB	-		9a	
W-26 and 1099-R if tax was withheld. 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20). 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ. 13 Capital gain or (loss). Attach Schedule C or C-EZ. 14 Other gains or (losse). Attach Form 4797. 15a IRA distributions. 15b Isable amount (see page 22) 15b Isable amount (see page 22) 17 Interpolyment compensation. 19 Unemployment compensation. 20a Social security benefits. 20a Interpolation of Irax benefits. 20a Interpolation of Irax benefits. 20a Irax benefits. 20b Iraxable amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far ignit column for lines 7 through 21. This is your total income. 21 Educator expenses (see page 26). 22 IRA deduction (see page 26). 23 IRA deduction (see page 26). 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 25 IRA deduction (see page 26). 26 Student loan interest deduction (see page 28). 27 Tuition and fees deduction (see page 28). 28 Health savings account deduction. Attach Form 8889. 29 Moving expenses. Attach Form 3903. 30 One-half of self-employment tax. Attach Schedule SE. 30 One-half of self-employment tax. Attach Schedule SE. 30 One-half of self-employment ax. Attach Schedule SE. 30 One-half of self-employment ax. Attach Schedule SE. 31 Self-employed SEP, SIMPLE, and qualified plans. 32 Self-employed SEP, SIMPLE, and qualified plans. 33 Add lines 23 through 34a. 35 Add lines 23 through 34a. 36 Add lines 23 throu				Birrequired	9b			- Ou	
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13				edule C or C-EZ				12	
14 Other gains or (losses). Attach Form 4797					eauired.	check here	▶ □	13	
get a W-2, see page 19. 15a RA distributions 15a b Taxable amount (see page 22) 16b 16b	If you did not							14	
16a Pensions and annuities 16a b Taxable amount (see page 22) 17 Rental real estate, royalties, partnerships. S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 Unemployment compensation 19 20b 21 20ther income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 23 24 25 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 18A deduction (see page 26) 25 18A deduction (see page 26) 26 27 11tition and fees deduction (see page 29) 27 28 Health savings account deduction. Attach Form 8889 29 Moving expenses. Attach Form 3903 29 29 30 30 One-half of self-employment tax. Attach Schedule SE 30 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 32 34a 34a Allmony paid b Recipient's SSN ▶ 34a 35 Add lines 23 through 34a 36 Add lines 23 through 34a	•	15a			Taxable a	ımount (see p	age 22)	15b	
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Gross fee-basis government officials. Attach Form 2106 or 2106-EZ 24 Income 25 IRA deduction (see page 26) 25 26 Student loan interest deduction (see page 28) 26 27 Tuition and fees deduction (see page 29) 27 28 Health savings account deduction. Attach Form 8889 28 29 Moving expenses. Attach Form 3903 29 30 One-half of self-employment tax. Attach Schedule SE 30 31 Self-employed health insurance deduction (see page 30) 31 32 Self-employed SEP, SIMPLE, and qualified plans 32 33 Penalty on early withdrawal of savings 33 34a Alimony paid b Recipient's SSN ► 35 Add lines 23 through 34a 35	Adjusted								
Income 25 IRA deduction (see page 26)	Gross	24		•	24				
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29 Moving expenses. Attach Form 3903		28	, , ,	·	28				
30 One-half of self-employment tax. Attach Schedule SE . 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans		29	•		29				
32 Self-employed SEP, SIMPLE, and qualified plans		30	· ·		30				
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34a Alimony paid b Recipient's SSN ▶		32	Self-employed SEP, SIMPLE, and qua	alified plans					
35 Add lines 23 through 34a		33							
							:		

Form 1040 (2004)				Page
Tax and	37	Amount from line 36 (adjusted gross income)	37	
Credits	38a	Check [You were born before January 2, 1940, Blind.] Total boxes		
Ciedits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a ☐		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here > 38b		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .	39	
for—	40	Subtract line 39 from line 37	40	
 People who checked any 	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on		
box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
claimed as a	43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44	
All others:	45	Add lines 43 and 44	45	
Single or	46	Foreign tax credit. Attach Form 1116 if required 46		
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		
Married filing	49	Education credits. Attach Form 8863		
jointly or	50	Retirement savings contributions credit. Attach Form 8880.		
Qualifying widow(er),	51	Child tax credit (see page 37)		
\$9,700	52	Adoption credit. Attach Form 8839		
Head of	53	Credits from: a Form 8396 b Form 8859 53		
household, \$7,150	54	Other credits. Check applicable box(es): a \square Form 3800		
	J	b Form 8801 c Specify 54		
	55	Add lines 46 through 54. These are your total credits	55	
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0 ▶	56	
Other	57	Self-employment tax. Attach Schedule SE	57	
Taxes	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
Iaxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59	
	60	Advance earned income credit payments from Form(s) W-2	60	
	61	Household employment taxes. Attach Schedule H	61	
	62	Add lines 56 through 61. This is your total tax	62	
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63		
	64	2004 estimated tax payments and amount applied from 2003 return 64		
If you have a	65a	Earned income credit (EIC)		
qualifying child, attach	b	Nontaxable combat pay election ▶ 65b		
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)		
	67	Additional child tax credit. Attach Form 8812 67		
	68	Amount paid with request for extension to file (see page 54) 68		
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69		
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a	
and fill in 72h	▶ b	Routing number		
72c, and 72d.	► d	Account number		
Amount	73	Amount of line 71 you want applied to your 2005 estimated tax 73	74	
You Owe	74 75	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ► Estimated tax penalty (see page 55)	7-7	
	Do	you want to allow another person to discuss this return with the IRS (see page 56)? Yes. (Complete the	following.
Third Party		· · · · · · · · · · · · · · · · · · ·		
Designee	nar	signee's Phone Personal identific no. ▶ () number (PIN)	ation _	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and		
Here	bel	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wi	nich preparer ha	s any knowledge.
Joint return?	Yo	ur signature Date Your occupation	Daytime pho	one number
See page 17.			()	
Keep a copy for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.	'			
Paid		eparer's Date Check if	Preparer's S	SN or PTIN
Preparer's	sig	nature self-employed		
Use Only	Fire	m's name (or EIN		
Jac Only	ado	urs if self-employed), dress, and ZIP code Phone no.	()	

Form	Department of the Treasury—Internal Revenue	e Service			
1040A	U.S. Individual Income Ta	x Return (99)	2004 IRS Us	se Only—Do not v	vrite or staple in this space.
Label	Your first name and initial	Last name		``	OMB No. 1545-0085
(See page 18.)				Your s	social security number
A B					1 1 1 1 1 1
E	If a joint return, spouse's first name and initial	Last name		Spouse	e's social security number
Use the IRS label.					
Otherwise.	Home address (number and street). If you have a P.C	D. box, see page 18.	Apt	t. no.	Important! ▲
please print R E	City, town or post office, state, and ZIP code. If you	havo a faraign address, soo pag	0.18		-
or type.	City, town or post office, state, and zir code. If you	nave a foreign address, see pag	e 16.	J ''	ou must enter your SSN(s) above.
Presidential				<u> </u>	
Election Campaign	Note. Checking "Yes" will not chan	ge your tax or reduce yo	our refund.	Y	You Spouse
(See page 18.)	Do you, or your spouse if filing a joi			. ▶ □Ye	s No Yes No
Filing	1 Single		4 Head of househ	nold (with qualifying	ng person). (See page 19.)
status	2 Married filing jointly (even if only	one had income)	If the qualifying	person is a child	d but not your dependent,
Check only	3 Married filing separately. Enter s		4	's name here. ►	
one box.	full name here. ►		5 Qualifying wido	w(er) with depen	dent child (see page 19)
Exemptions	6a ☐ Yourself. If someone c	an claim you as a c	lependent, do no t	t check	Boxes checked on
	box 6a. b Spouse				6a and 6b
	c Dependents:		(O) Dan and anti-	(4) √if qualifyin	No. of children on 6c who:
	o Dependents.	(2) Dependent's social	(3) Dependent's relationship to	child for child	lived with
If any and the second	(1) First name Last name	security number	you	tax credit (see page 21)	
If more than six dependents,		1 1			 did not live with you due
see page 20.		! !			to divorce or separation
		1			(see page 21)
					Dependents
		1 1			on 6c not entered above
		1 1			Add numbers
	d Total number of exemptions	s claimed			on lines above
Income	a rotal number of exemption	5 Clairica.			above P
	7 Wages, salaries, tips, etc.	Attach Form(s) W-2		7	
Attach			-		
Form(s) W-2 here. Also	8a Taxable interest. Attach So	chedule 1 if required	d.	8a	
attach	b Tax-exempt interest. Do n				
Form(s)	9a Ordinary dividends. Attach S	9a			
1099-R if tax was withheld.	b Qualified dividends (see pa				
	10 Capital gain distributions (s	10			
If you did not get a W-2, see	11a IRA distributions. 11a		11b Taxable am (see page 2		
page 22.	12a Pensions and		12b Taxable am		,
Enclose, but do	annuities. 12a		(see page 2)
not attach, any payment.			(1 0	,	
	13 Unemployment compensat	tion and Alaska Per	manent Fund divid	dends. 13	
	14a Social security		14b Taxable am	ount	
	benefits. 14a		(see page 2	26). <u>14</u> k)
	45 ALLE 70 L441/6				
	15 Add lines 7 through 14b (far		<u> </u>	ne. ► 15	
Adjusted	Educator expenses (see page 2IRA deduction (see page 2	· ·	16		
gross	17 IRA deduction (see page 218 Student loan interest dedu	,	17 18		
income	19 Tuition and fees deduction	<u> </u>	19		
	20 Add lines 16 through 19. T	· · · · ·		20	
		Jan and Jour Colum			
	21 Subtract line 20 from line	15. This is your adj u	usted gross incor	me. ▶ 21	

Form 1040A	(2004)			Page :
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	
credits,				ì	
and	23a	Check You were born before January 2, 1940, Blind Total boxes			
payments		if:	<u>1 </u>	ļ	
$\overline{}$	b	If you are married filing separately and your spouse itemizes			1
Standard Deduction		deductions, see page 30 and check here ► 23k		·	
for—	24	Enter your standard deduction (see left margin).		24	
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0		25	
checked any box on line	26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of			
23a or 23b or		exemptions claimed on line 6d. If line 22 is over \$107,025, see the			
who can be claimed as a		worksheet on page 32.		26	
dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0			
see page 31.		This is your taxable income.		27	
All others:	28	Tax, including any alternative minimum tax (see page 31).		28	
Single or Married filing	29	Credit for child and dependent care expenses.			
separately,		Attach Schedule 2. 29		-	
\$4,850	30	Credit for the elderly or the disabled. Attach			
Married filing jointly or		Schedule 3. 30		-	
Qualifying	31	Education credits. Attach Form 8863. 31		-	
widow(er), \$9,700	32	Retirement savings contributions credit. Attach			
Head of		Form 8880. 32			
household,	33	Child tax credit (see page 36). 33		-	
\$7,150	34	Adoption credit. Attach Form 8839. 34			1
	35	Add lines 29 through 34. These are your total credits.		35	_
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0		36	
	37	Advance earned income credit payments from Form(s) W-2.		37	
	38	Add lines 36 and 37. This is your total tax.		38	
	39	Federal income tax withheld from Forms W-2 and 1099. 39	$-\!\!\!\!+\!\!\!\!-$	-	
16	40	2004 estimated tax payments and amount			
If you have a qualifying		applied from 2003 return. 40	+	-	
child, attach	41a		$-\!\!\!\!+\!\!\!\!-$	-	
Schedule EIC.	b				
	42	Additional child tax credit. Attach Form 8812. 42	\rightarrow		ı
	43	Add lines 39, 40, 41a, and 42. These are your total payments .	•	43	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.		44	
Direct	45-	This is the amount you overpaid.			_
Direct deposit?	45a	Amount of line 44 you want refunded to you.		45a	
See page 50	▶ b	Routing number	;		
and fill in 45b, 45c,					
and 45d.	► d	Account number			
	40			-	
	46	Amount of line 44 you want applied to your 2005 estimated tax. 46			
	47			-	ı
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		47	
you owe	48	to pay, see page 51. Estimated tax penalty (see page 51). 48		47	
			¬ v 0	annulate the fellowine	
Third party		Do you want to allow another person to discuss this return with the IRS (see page 52)?	_ Yes. C	complete the following	,N
designee			rsonal ident	tification	
0:		name ► () nur Inder penalties of perjury, I declare that I have examined this return and accompanying schedules and	nber (PIN)	s and to the best of my	
Sign		knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I receiv	ved during t		
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any knowled Your signature Your occupation	ige.	Daytime phone num	ıber
Joint return? See page 18.		Jaco Josephilon		/ A A	
Keep a copy		Spouse's signature. If a joint return, both must sign. Date Spouse's occupation		()	
for your records.		Specific State Sta			
	,	Date		Preparer's SSN or PTI	N
Paid		Preparer's Check if self-emplo	oved 🔲	. 1004101 3 0011 01 1-111	•
preparer's	-	Firm's name (or	•	!	
use only	,	/ours if self-employed),	one no	()	

Department of the Treasury-Internal Revenue Service Form Income Tax Return for Single and 2004 1040EZ Joint Filers With No Dependents OMB No. 1545-0675 Your social security number Label (See page 11.) Spouse's social security number If a joint return, spouse's first name and initial Use the IRS label. Home address (number and street). If you have a P.O. box, see page 11. Apt. no Otherwise, ▲ Important! н please print You must enter your City, town or post office, state, and ZIP code, If you have a foreign address, see page 11. or type. SSN(s) above. Presidential Election You Spouse Note. Checking "Yes" will not change your tax or reduce your refund. Campaign (page 11) Do you, or your spouse if a joint return, want \$3 to go to this fund?. Yes No Yes No Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. **Income** Attach your Form(s) W-2. **Attach** Form(s) W-2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 here. Enclose, but Unemployment compensation and Alaska Permanent Fund dividends do not attach, 3 (see page 13). any payment. Add lines 1, 2, and 3. This is your adjusted gross income. 4 Can your parents (or someone else) claim you on their return? Note. You Enter amount from If single, enter \$7,950. must check If married filing jointly, enter \$15,900. worksheet on back. Yes or No. 5 See back for explanation. Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income**. 6 **Payments** Federal income tax withheld from box 2 of your Form(s) W-2. 7 and tax 8a Earned income credit (EIC). 8a 8b **b** Nontaxable combat pay election. 9 9 Add lines 7 and 8a. These are your total payments. Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line. 10 Refund 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund. 11a Have it directly deposited! See page 18 and fill in 11b, 11c, **b** Routing number and 11d. d Account number If line 10 is larger than line 9, subtract line 9 from line 10. This is **Amount**

Third	party
desig	

you owe

Sign

for your records.

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

here
Joint return?
See page 11.
Keep a copy

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

Your signature

| Date | Your occupation | Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

Do you want to allow another person to discuss this return with the IRS (see page 19)?

the amount you owe. For details on how to pay, see page 19.

Paid preparer's use only Preparer's

Firm's name (or

signature

use only

yours if self-employed),
address, and ZIP code

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23.

Form **1040EZ** (2004)

Preparer's SSN or PTIN

Yes. Complete the following. \square **No**

12

Date

Check if

self-employed

EIN

Phone no.

Schedule 1 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A Your social security number Part I Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Interest List name of payer. If any interest is from a seller-financed mortgage (See back and the buyer used the property as a personal residence, see back of of schedule schedule and list this interest first. Also, show that buyer's social and the instructions security number and address. Amount for Form 1 1040A. line 8a.) Add the amounts on line 1. 2 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a. 4 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, Part II enter the firm's name and the ordinary dividends shown on that form. **Ordinary** 5 List name of payer. Amount dividends 5 (See back of schedule and the instructions for Form 1040A, line 9a.)

Add the amounts on line 5. Enter the total here and on Form 1040A,

line 9a.

6

Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care
Expenses for Form 1040A Filers

(99)

2004

OMB No. 1545-0085

Name(s) shown on Form	1040	A			(,			Your socia	I security number		
Before you bed	gin: \	ou need to understand	the follow	wing tern	ns. See D e	finitions	on page 1 d	of the sepa	arate instruction	ns.	
Dependent C		Benefits			ng Person			•	lified Expense		
Part I	1	(a) Care provider's name			mber, street, , and ZIP co		(c) Iden		(d) Amount pa (see instruction		
Persons or organizations											
who provided the care							-				
You must		(If you need more spa	ace, use t	he botto	om of page	€ 2.)					
complete this part.		Did you receiv dependent care be			- No - Yes		Complete on Complete Pa	-			
		Caution. If the care we must use Form 1040.							xes. If you do,	you	
Part II	2	Information about you the instructions.	ır qualify	ing pers	son(s). If y	ou have	more than	two qualif			
Credit for child and dependent care expenses		(a) Qualifying First	g person's r	name Last		(b) Qu	ualifying persor security numb		(c) Qualified experience you incurred and in 2004 for the perience listed in column	paid erson	
caro experiede											
	3	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 26.									
	4	Enter your earned in	4								
	5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.						5				
	6	Enter the smallest of						6			
	7	Enter the amount from	m Form 1	040A. lir	ne 22.	7					
		Enter on line 8 the de amount on line 7.				·	plies to the				
			Decimal amount is		Over	But not over	Decimal amount	is			
		\$0—15,000 15,000—17,000 17,000—19,000 19,000—21,000 21,000—23,000 23,000—25,000	.35 .34 .33 .32 .31		\$29,000— 31,000— 33,000— 35,000— 37,000— 39,000—	-33,000 -35,000 -37,000 -39,000 -41,000	.27 .26 .25 .24 .23				
		25,000—27,000 27,000—29,000	.29 .28		41,000— 43,000—		.21 .20	8	×		
	9	Multiply line 6 by the expenses in 2004, se				If you pa	aid 2003	9			
	10	Enter the amount from	m Form 1	040A, lii	ne 28.			10			
	11	Credit for child and de or line 10 here and on F				er the sm	aller of line 9	11			

Schedule 2 (Form 1040A) 2004	1		Page 2
Part III	12	Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s)		
Dependent care benefits		W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	
	13	Enter the amount forfeited, if any. See the instructions.	13	
	14	Subtract line 13 from line 12.	14	
	15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).		
	16	Enter the smaller of line 14 or 15.		
	17	Enter your earned income . See the instructions. 17		
	19	 Enter the amount shown below that applies to you. If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 17. Enter the smallest of line 16, 17, or 18. Excluded benefits. Enter here the smaller of the following: The amount from line 19 or \$5,000 (\$2,500 if married filing separately and you were required to 		
		enter your spouse's earned income on line 18).	20	
	21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	
		To claim the child and dependent care credit, complete lines 22–26 below.		
	22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
	23	Enter the amount from line 20.	23	
	24	Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the instructions for line 9.	24	
	25	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	
	26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	26	
		·		e 2 (Form 1040A) 2004

Schedule 3 (Form 1040A)

Department of the Treasury-Internal Revenue Service

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

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A Your social security number

> You may be able to take this credit and reduce your tax if by the end of 2004: or

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

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

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

Check the box for your filing status and age

Part I

If your filing status is:	And by the end of 2004:	Check only one box:
Single, Head of household, or	1 You were 65 or older	1 🗆
Qualifying widow(er)	2 You were under 65 and you retired and total disability	
	3 Both spouses were 65 or older .	3 🗆
	4 Both spouses were under 65, but or retired on permanent and total disab	
Married filing jointly	5 Both spouses were under 65, and be permanent and total disability.	
	6 One spouse was 65 or older, and the was under 65 and retired on perma disability	nent and total
	7 One spouse was 65 or older, and the was under 65 and not retired on p total disability	ermanent and
Married filing	8 You were 65 or older and you liv your spouse for all of 2004	
separately	9 You were under 65, you retired on p total disability, and you lived ap spouse for all of 2004	art from your
Did you check box 1, 3, 7, or 8?	— Yes — ➤ Skip Part II and com No — ➤ Complete Parts II an	

Part II Statement of permanent and total disability

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

- 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 2004, check this box
 - If you checked this box, you do not have to get another statement for 2004.
 - If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

	income items are not taxable, they must be included here to figure your credit.) If you did not		
	receive any of the types of nontaxable income		
	listed on line 13a or 13b, enter -0- on line 13c. 13c		
14	Enter the amount from Form 1040A, line 22. 14		
15	If you checked (in Part I): Enter:		
	Box 1 or 2 \$7,500		
	Box 3, 4, 5, 6, or 7 \$10,000		
	Box 8 or 9		
16	Subtract line 15 from line 14. If zero or less,		
	enter -0 16		
17	Enter one-half of line 16.		
18	Add lines 13c and 17.	18	
19	Subtract line 18 from line 12. If zero or less, stop; you cannot take		
	the credit. Otherwise, go to line 20.	19	
20	Multiply line 19 by 15% (.15).	20	
21	Enter the amount from Form 1040A, line 28, minus any amount on		
	Form 1040A, line 29.	21	
22	Credit for the elderly or the disabled. Enter the smaller of line 20		
	or line 21 here and on Form 1040A, line 30.	22	

Schedule 3 (Form 1040A) 2004

SCHEDULES A&B

Department of the Treasury
Service (99)

Internal Revenue Service

(Form 1040)

(Schedule B is on back)

Schedule A—Itemized Deductions

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

OMB No. 1545-0074 Attachment Sequence No. 07

Name(s) shown on Form 1040 Your social security number Caution. Do not include expenses reimbursed or paid by others. Medical 1 Medical and dental expenses (see page A-2) . . . and 1 Enter amount from Form 1040, line 37 2 Dental 2 Multiply line 2 by 7.5% (.075). **Expenses** 3 3 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-4 State and local (check only one box): **Taxes You** 5 **Paid** 5 a Income taxes. or **b** General sales taxes (see page A-2) (See 6 page A-2.) 6 Real estate taxes (see page A-3). . . . Personal property taxes 7 7 8 Other taxes. List type and amount ▶..... 8 Add lines 5 through 8 . 9 10 Home mortgage interest and points reported to you on Form 1098 Interest 10 You Paid 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 (See page A-3.) and show that person's name, identifying no., and address 11 Note. Personal 12 Points not reported to you on Form 1098. See page A-4 interest is 12 not deductible. 13 Investment interest. Attach Form 4952 if required. (See 13 14 Add lines 10 through 13 14 Gifts to Gifts by cash or check. If you made any gift of \$250 or 15 15 Charity more, see page A-4 If you made a Other than by cash or check. If any gift of \$250 or more, 16 gift and got a 16 see page A-4. You must attach Form 8283 if over \$500 benefit for it. 17 17 see page A-4. 18 Add lines 15 through 17 18 Casualty and Theft Losses 19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.). 19 Unreimbursed employee expenses—job travel, union Job Expenses 20 and Most dues, job education, etc. Attach Form 2106 or 2106-EZ Other if required. (See page A-6.) ▶ Miscellaneous **Deductions** 20 21 21 (See 22 Other expenses—investment, safe deposit box, etc. List page A-5.) type and amount ▶..... 22 23 Add lines 20 through 22 . . . 23 Enter amount from Form 1040, line 37 24 24 25 Multiply line 24 by 2% (.02) Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-26 26 Other 27 Other—from list on page A-6. List type and amount ▶ Miscellaneous **Deductions** 27 **Total** Is Form 1040, line 37, over \$142,700 (over \$71,350 if married filing separately)? Itemized **No.** Your deduction is not limited. Add the amounts in the far right column **Deductions** 28 for lines 4 through 27. Also, enter this amount on Form 1040, line 39. Yes. Your deduction may be limited. See page A-6 for the amount to enter.

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

		Schedule B—Interest and Ordinary Dividends		Attac Sequ	hment ence N	o. 08
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		Amo	ount	
(See page B-1 and the instructions for Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter						
the total interest shown on that form.	_	Add the amounts on line 1	3 4	Amo	ount	
Part II Ordinary Dividends (See page B-2 and the instructions for Form 1040, line 9a.)	5	List name of payer ▶				
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.			5			
	6 N	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . bte. If line 6 is over \$1,500, you must complete Part III.	6			
Part III Foreign Accounts	You a for	must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide reign account; or (c) received a distribution from, or were a grantor of, or a transferor to, At any time during 2004, did you have an interest in or a signature or other authority account in a foreign country, such as a bank account, securities account, or other fire	a fore over a ancial	ign trust. a financial account?	Yes	No
and Trusts (See page B-2.)	b 8	See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ▶	transf	eror to, a		

SCHEDULE C (Form 1040)

Department of the Treasury

Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. 09

Name of proprietor Social security number (SSN) Principal business or profession, including product or service (see page C-2 of the instructions) B Enter code from pages C-7, 8, & 9 С Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any Е Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code (2) Accrual (3) ☐ Other (specify) ► F Accounting method: (1) Cash Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses G н Part I Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory 1 employee" box on that form was checked, see page C-3 and check here 2 2 Subtract line 2 from line 1 3 3 4 Cost of goods sold (from line 42 on page 2) 4 5 5 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 Gross income. Add lines 5 and 6 7 Part II **Expenses.** Enter expenses for business use of your home **only** on line 30. Advertising 8 **19** Pension and profit-sharing plans 20 Rent or lease (see page C-5): 9 Car and truck expenses (see 9 20a page C-3). a Vehicles, machinery, and equipment . 10 20b 10 Commissions and fees **b** Other business property. . 11 21 11 Contract labor (see page C-4) 21 Repairs and maintenance . 12 22 12 Depletion 22 Supplies (not included in Part III) 23 23 Taxes and licenses 13 Depreciation and section 179 24 Travel, meals, and entertainment: expense deduction (not 24a a Travel . . . included in Part III) (see 13 page C-4) **b** Meals and entertainment Employee benefit programs c Enter nondeduct-(other than on line 19), ible amount in-15 Insurance (other than health) . 15 cluded on line 24b Interest: (see page C-5) . 16 16a 24d a Mortgage (paid to banks, etc.) . d Subtract line 24c from line 24b 16b 25 **25** Utilities Other 26 Wages (less employment credits) . 26 17 Legal and professional 27 Other expenses (from line 48 on 17 services page 2) 18 18 Office expense 27 28 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns 29 Tentative profit (loss). Subtract line 28 from line 7 29 30 30 Expenses for business use of your home. Attach Form 8829 . . . Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, 31 see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 32a All investment is at risk. (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 32b Some investment is not • If you checked 32b, you must attach Form 6198. at risk.

ween opening and closing involves the control of th	35 36 37 38 39 40 41 42 g car or tr	Yes	ion)
y, attach explanation	35 36 37 38 39 40 41 42 g car or tr	ruck exper	No No
nd on page 1, line 4	36 37 38 39 40 41 42 g car or tr		
nd on page 1, line 4 .	37 38 39 40 41 42 g car or tr		
nd on page 1, line 4 .	38 39 40 41 42 g car or tr		
nd on page 1, line 4 only if you are claimin	39 40 41 42 g car or tr		
nd on page 1, line 4 . only if you are claiming	40 41 42 g car or tr		
nd on page 1, line 4 only if you are claiming	41 42 g car or tr		
nd on page 1, line 4 only if you are claiming	42 g car or tr		
only if you are claimin	g car or tr		
is dusiness. See the ins	tructions to	or line 13 o	
h, day, year) ▶/			
number of miles you used you	ur vehicle for:		
c Other			
	🗆	Yes	☐ No
	🗆	Yes	☐ No
	🗆	Yes	□ No
included on lines 8–26 of	 or line 30.	Yes	□ No
- h	h, day, year) number of miles you used you c Other included on lines 8–26 of	h, day, year) number of miles you used your vehicle for: c Other	only if you are claiming car or truck experis business. See the instructions for line 13 of the hold o

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

Attachment

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service Name of proprietor

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

Sequence No. 09A

Social security number (SSN)

General Information Part I • Had business expenses of \$5,000 or Had no employees during the year. Are not required to file Form 4562. You May Use Depreciation and Amortization, for • Use the cash method of accounting. Schedule C-EZ this business. See the instructions Instead of Did not have an inventory at any for Schedule C, line 13, on page time during the year. C-4 to find out if you must file. Schedule C And You: Do not deduct expenses for Only If You: Did not have a net loss from your business use of your home. husiness Do not have prior year unallowed Had only one business as a sole passive activity losses from this proprietor. business. Principal business or profession, including product or service B Enter code from pages C-7, 8, & 9 Δ C D Employer ID number (EIN), if any Business name. If no separate business name, leave blank. Е Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. City, town or post office, state, and ZIP code Part II **Figure Your Net Profit** Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for 1 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C. Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) 3 Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2. Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: Business b Commuting c Other 7 8a Do you have evidence to support your deduction?

b If "Yes," is the evidence written?

☐ No

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

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

OMB No. 1545-0074 Attachment Sequence No.

Name(s) shown on Form 1040

Your social security number

	(15 : " : :	(b) Date	() 5	(d) Sales price	(e) Cost or oth	er basis	
	(a) Description of property (Example: 100 sh. XYZ Co.)	acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(see page D-6 of the instructions)	(see page D	-6 of	(f) Gain or (loss) Subtract (e) from (d
1		(WO., day, yr.)		the instructions)	the instruct	10113)	
2	Enter your short-term totals, if an line 2						
}	Total short-term sales price amount column (d)						
	Short-term gain from Form 6252 and			orms 4684, 678	I, and 8824	4	
,	Net short-term gain or (loss) from					5	
	Schedule(s) K-1					5	
6	Short-term capital loss carryover. E Carryover Worksheet on page D-6					6	(
_	Net short-term capital gain or (los	s). Combine line	s 1 through 6 i	n column (f)		7	
a	t II Long-Term Capital Gains	and Losses—	Assets Held	More Than O	ne 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-6 of the instructions)	(e) Cost or oth (see page D the instruct	-6 of	(f) Gain or (loss) Subtract (e) from (d
3							
)	Enter your long-term totals, if an						
	line 9						
)	Total long-term sales price amount column (d)						
	Gain from Form 4797, Part I; long-te			6252: and long-t	erm gain or		
	(loss) from Forms 4684, 6781, and 88					11	
	Net long-term gain or (loss) from					12	
2	Schedule(s) K-1						
2							
	Capital gain distributions. See page	D-1 of the instru	ctions			13	
<u>2</u> 3	Capital gain distributions. See page Long-term capital loss carryover. Er	D-1 of the instru	ctions if any, from lii		pital Loss		(
3	Capital gain distributions. See page	D-1 of the instru ter the amount, of the instruction	ctions if any, from liins			13	(

Schedule D (Form 1040) 2004

Part III **Summary** 16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and 16 go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below . . . 17 Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22. Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the 18 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on 19 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. **Do not** complete lines 21 and 22 below. If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: 21 • The loss on line 16 or

• (\$3,000), or if married filing separately, (\$1,500)

Do you have qualified dividends on Form 1040, line 9b?

No. Complete the rest of Form 1040.

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040.

☐ Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and

Schedule D (Form 1040) 2004

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

Attachment Sequence No. **43**

Your social security number

Department of the Treasury Internal Revenue Service Name(s) shown on return Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 65a and 65b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Qualifying Child Information		Chi	ld 1	Child 2			
1	Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name L	ast name	First name	Last name		
2	Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				;		
3	Child's year of birth	Year If born after 198 and 4b; go to lin		Year If born after and 4b; go to	1985, skip lines 4a line 5.		
	If the child was born before 1986— Was the child under age 24 at the end of 2004 and a student?	Yes. Go to line 5.	No. Continue	Yes. Go to line 5.	No. Continue		
b	Was the child permanently and totally disabled during any part of 2004?	Yes. Continue	No. The child is not a qualifying child.	Yes. Continue	No. The child is not a qualifying child.		
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6	 Number of months child lived with you in the United States during 2004 If the child lived with you for more than half of 2004 but less than 7 months, enter "7." If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12." 	Do not enter more	months	Do not enter m	months ore than 12 months.		



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2004, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 67 of Form 1040.

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

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

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

Attachment Sequence No.

Your social security number

Pa	rt I Income or Loss From Renta Schedule C or C-EZ (see page									ersonal	propert	y, use
1	List the type and location of each re		<u> </u>				ch rental real es			/	Yes	No
Α					_	listed of	on line 1, did yo	u or yo	our fan	nily [100	110
^							during the tax ye					
В							ses for more tha	n the (greater	r ot:	1	
							days or 5 of the total da	ave ro	ntad a	at B		
С							rental value?	ays ic	iileu a	"		
						(See p	age E-3.)			C	:	
				Pro	oerti	perties				Tota		
Inc	ome:		A E				С		(Add	d columns		nd C.)
3	Rents received	3							3			
4	Royalties received	4							4			
	Denses:											
-	Advertising	5										
	Auto and travel (see page E-4).	6										
	Cleaning and maintenance	7										
	Commissions	8										
	Insurance	9										
	Legal and other professional fees	10										
	Management fees	11										
	Mortgage interest paid to banks,											
_	etc. (see page E-4)	12							12			
13	Other interest	13										
	Repairs	14										
	Supplies	15										
	Taxes	16										
	Utilities	17										
	Other (list) ▶											
	. ,											
		18										
19	Add lines 5 through 18	19							19			
20	Depreciation expense or depletion											
	(see page E-4)	20							20			
21	Total expenses. Add lines 19 and 20	21		1								
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-4 to find out if											
	you must file Form 6198	22		+								
23												
	Caution. Your rental real estate loss on line 22 may be limited. See											
	page E-4 to find out if you must											
	file Form 8582. Real estate											
	professionals must complete line	02	,	(\	,					
	43 on page 2	23		<u>Л(</u>)	I (/	04			
	Income. Add positive amounts show								24	1		1
	Losses. Add royalty losses from line 22								25	(
26	Total rental real estate and royalty in											
	If Parts II, III, IV, and line 40 on page line 17. Otherwise, include this amoun								26			

00110	dule L (1 01111 1040) 2004						Attacrii	nent Seque	FIICE INO.	O		raye Z
Nam	e(s) shown on return. Do not ente	er name and s	ocial security nu	ımber if showı	on other side).			You	ır socia	l security	number
Car	ution. The IRS compares a	amounte re	norted on vo	ur tay retu	n with amo	nunta	e chown on	Schodul	o(c) K_1			
											-1 2-1 -	. 12 . 21
Pa	rt II Income or Lo which any amount										at-risk a	ctivity to
27	Are you reporting any loss loss from a passive activity	(if that loss	was not repo	rted on For	ກ 8582), or ເ						Yes	☐ No
	If you answered "Yes," s	ee page E-	6 before con	npleting thi								
28	(a) Name				(b) Enter P partnership;	S	(c) Check if foreign	ìdé	Employer entification		any an	heck if nount is
A					for S corpora	tion	partnership		number		not a	at risk
B C												
D												
<u>U</u>	Passive Income	e and Loss				Nor	npassive Ir	ncome a	nd Loss			
	(f) Passive loss allowed		sive income	(h) No	npassive loss		Ī	ion 179 exp			onpassive	income
	(attach Form 8582 if required)		chedule K-1		Schedule K-1			n from Forr			m Sched ı	
Α												
В												
С												
D												
	Tatala											
	Totals											
`	Totals (a) and (b) and (c)	- f II: 00 -							30			
30	Add columns (g) and (j) o									1		
31	Add columns (f), (h), and								. —	1		
32	Total partnership and s result here and include i	S corporation the total	on line /11 h	or (loss).	Combine III	nes	30 and 31.	Enter th	e . 32			
Pa	rt III Income or Los	ss From E	states and	d Trusts	<u></u>	·-		· · ·	. 32			
										(b)	Employer	,
33			(a) Na	me							cation nur	
Α												
В												
	Passiv	ve Income	and Loss				Non	passive	Income	and	Loss	
	(c) Passive deduction or loss a			Passive incon			(e) Deduction				er income	
	(attach Form 8582 if require	rea)	tron	n Schedule K	-1		from Sched	ule K-1		Sci	nedule K-	1
Α												
В												
34a	Totals											
b	Totals									 		
35	Add columns (d) and (f) of	of line 34a							. 35			
36	Add columns (c) and (e)								. 36	()
37	Total estate and trust i		` '	bine lines 3	35 and 36.	Ente	er the result	here an				
	include in the total on lin			<u></u>	<u></u>		<u> </u>		. 37	<u> </u>		
Pa	rt IV Income or Los	ss From F	Real Estate				Conduits	(REMIC	∂s)—Re	sidua	al Hold	er
38	(a) Name		nployer ion number		ss inclusion fro u les Q, line 2c		(d) Taxable in from Sched				ncome fromules Q , lin	
		Identinoati	OII Hullibei	(see	page E-6)		Hom Sched	uies Q, iiile	10	Jenea	uies Q, iii	- J
30	Combine columns (d) and	d (a) only E	inter the recu	ılt horo and	l include in	tho t	total on line	41 bolos	v 39			
39 Pa	rt V Summary	u (c) Ulliy. E	116 162	ant Here affe	i ii iciuue III	uie	iotai UII IIIIE	71 00101	,v 39			
		r (loss) from	~ Ferme 400	- Alaa aar	nnlata lina	10 h	alaw		40			
40 41	Net farm rental income or Total income or (loss). Com	, ,			•			 lina 17	. —			
	, ,					anu	1040	, m i = 17 •	71			
42	Reconciliation of farming											
	and fishing income repo											
	(Form 1065), box 14,					42						
	box 17, code N; and Sche	,	*		,	42						
43	Reconciliation for real e											
	professional (see page E-											
	anywhere on Form 1040 you materially participate					43						

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99) **Profit or Loss From Farming**

► Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. 14

Name	e of proprietor						Social se	ecurity number (S	3SN)
A Pr	ncipal product. Describe in one or two	words you	r principal crop or	activity fo	r the current tax	year.	•	code from Part I	
C Ad	counting method:	(1) \square C	cash	(2)	Accrual		D Emplo	oyer ID number (I	EIN), if any
E Di	d you "materially participate" in the	operation	of this busines:	s durina 2	2004? If "No." :	see page F-2 for limit o	n passive	losses. Ye	es 🗌 No
	t I Farm Income—Cash M					· •			
ı u	Do not include sales of								
_									
1	Sales of livestock and other item	-	-						
2	Cost or other basis of livestock a		•				3		
3	Subtract line 2 from line 1 Sales of livestock, produce, grain						4		
4			-	u raiseu.		5b Taxable amou			
5a	Total cooperative distributions (Form(s	,	,			6b Taxable amou			
6a 7	Agricultural program payments (s Commodity Credit Corporation (C			١.		_ 6b Taxable alliou	111		
	CCC loans reported under election			')-			7a		
	CCC loans forfeited					7c Taxable amou			
_	Crop insurance proceeds and ce			200 2000	E 2).	_ /C Taxable alliou	1111		
8	Amount received in 2004		. 1	see page		8b Taxable amou	nt 8b		
	If election to defer to 2005 is atta		_	1	8d Amount o		8d		
9	Custom hire (machine work) inco						9		
10	Other income, including Federal ar						10		
11	Gross income. Add amounts in the	_							
• •	amount from page 2, line 51 .								
Pai	t II Farm Expenses—Cash	and Ac	crual Method	l. Do no	t include pe	rsonal or living expe	enses suc	ch as taxes, in	nsurance,
	repairs, etc., on your ho				•				
12	Car and truck expenses (see				25 Pension	and profit-sharin	a		
	page F-4—also attach Form 4562)	12					~		
13	Chemicals	13				lease (see page F-5):			
14	Conservation expenses					, machinery, and equip)_		
• •	(see page F-4)	14							
15	Custom hire (machine work) .	15				ınd, animals, etc.)	001		
16	Depreciation and section 179				,	and maintenance	07		
	expense deduction not claimed				28 Seeds ar	nd plants purchased .	28		
	elsewhere (see page F-4) .	16			29 Storage	and warehousing	29		
17	Employee benefit programs other				30 Supplies	purchased	30		
	than on line 25	17				·	31		
18	Feed purchased	18			32 Utilities		00		
19	Fertilizers and lime	19			33 Veterinary	, breeding, and medicine	33		
20	Freight and trucking	20			34 Other ex	penses (specify):			
21	Gasoline, fuel, and oil	21			а		34a		
22	Insurance (other than health) .	22			b		34b		
23	Interest:				С		34c		
а	Mortgage (paid to banks, etc.).	23a			d		34d		
b	Other	23b			е		_ 34e		
24	Labor hired (less employment credits)	24			f		34f		
35	Total expenses. Add lines 12 the	ough 34f					▶ 35		
36	Net farm profit or (loss). Subtract	t line 35 f	rom line 11. If a	a profit, e	nter on Form	1040, line 18, and also			
	Schedule SE, line 1. If a loss, you	ı must go	on to line 37 (es	states, tru	sts, and partne	erships, see page F-6) .	. 36	<u>l</u>	
37	If you have a loss, you must check						37a	All investmen	ıt is at risk.
	• If you checked 37a, enter the	oss on Fo	orm 1040, line 1	18, and a	iso on Sched	ule SE, line 1.	ζ.		

Schedule F (Form 1040) 2004 Page 2

Part III Farm Income—Accrual Method (see page F-6)

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

Sales of livestock, produce, grains, and other products during the year				38		
Total cooperative distributions (Form(s) 1099-PATR)		39b	Taxable amount	39b		
Agricultural program payments 40a		40b	Taxable amount	40b		
Commodity Credit Corporation (CCC) loans:						
CCC loans reported under election				41a		
CCC loans forfeited		41c	Taxable amount	41c		
Crop insurance proceeds				42		
Custom hire (machine work) income				43		
Other income, including Federal and state gasoline or fuel tax credit or refund	d .			44		
Add amounts in the right column for lines 38 through 44				45		
	46					
	47					
Add lines 46 and 47	48					
Inventory of livestock, produce, grains, and other products at end of year	49					
Cost of livestock, produce, grains, and other products sold. Subtract line 49	from l	ine 48	*	50		
Gross income. Subtract line 50 from line 45. Enter the result here and on pa	ge 1,	line 1	1	51		
	Total cooperative distributions (Form(s) 1099-PATR) Agricultural program payments	Total cooperative distributions (Form(s) 1099-PATR) Agricultural program payments	Total cooperative distributions (Form(s) 1099-PATR) Agricultural program payments	Agricultural program payments	Total cooperative distributions (Form(s) 1099-PATR) Agricultural program payments	Total cooperative distributions (Form(s) 1099-PATR) Agricultural program payments

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

Part IV Principal Agricultural Activity Codes



File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

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

Animal Production

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

Forestry and Logging

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

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

Attachment ► See Instructions for Schedule R (Form 1040). Sequence No.

► Attach to Form 1040.

Your social security number

OMB No. 1545-0074

Name(s) shown on Form 1040

You may be able to take the	is credit and reduce your tax if by the end of 2004:	
You were age 65 or older	 You were under age 65, you retired on permanent and total disability, and you received taxable disability income. 	k
But you must also meet oth	her tests. See page R-1.	
In most cases, the IRS	S can figure the credit for you. See page R-1.	
Part I Check the Box	for Your Filing Status and Age	
If your filing status is:	And by the end of 2004: Check only one I	box:
Single, Head of household, or	1 You were 65 or older]
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability 2]
	3 Both spouses were 65 or older]
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability]
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and total disability]
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability]
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability]
Married filing	8 You were 65 or older and you lived apart from your spouse for all of 2004]
separately	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2004 9]
	/es — Skip Part II and complete Part III on back.	
box 1, 3, 7, or 8?	No —— Complete Parts II and III.	
Part II Statement of Po	ermanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 abo	ve.)
	s statement for this disability for 1983 or an earlier year, or you filed or got a safter 1983 and your physician signed line B on the statement, and	
2 Due to your continued in 2004, check this bo	I disabled condition, you were unable to engage in any substantial gainful activity ox]
 If you checked this 	box, you do not have to get another statement for 2004.	

• If you did not check this box, have your physician complete the statement on page R-4. You must

keep the statement for your records.

Par	Till Figure Your Credit	
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	10
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.	
11	If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.	11
TIP	For more details on what to include on line 11, see page R-3.	
12	If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10	12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.	
а	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
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).	
	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
14	Enter the amount from Form 1040, line 37	
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	
16	Subtract line 15 from line 14. If zero or	
17	less, enter -0	
17	Enter one-nan of line to	
19	Add lines 13c and 17	19 20
20	Multiply line 19 by 15% (.15)	20
21 22	Enter the amount from Form 1040, line 45	
23	Subtract line 22 from line 21	23
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 48	24

SCHEDULE SE

(Form 1040)

Department of the Treasury Internal Revenue Service

Self-Employment Tax

Schedule SE (Form 1040).

Attachment
Sequence No. 17

OMB No. 1545-0074

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

Social security number of person with self-employment income ▶

Who Must File Schedule SE

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

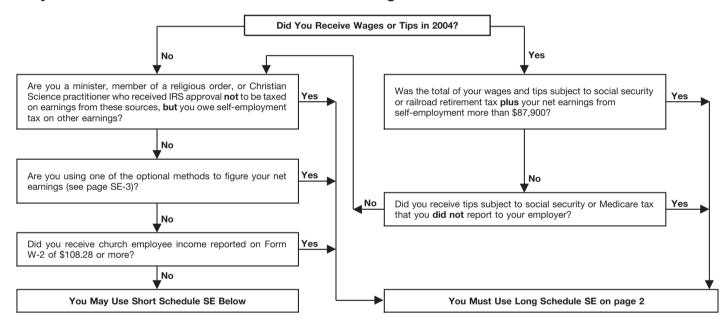
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 57.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.	5	
	 More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (5). Enter the result here and on Form 1040, line 30		

Schedule SE (Form 1040) 2004	Attachment Sequence No. 17	Page

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
--	--------	-----------------	-----

 $^{2}\,\mbox{From Sch.}$ F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

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

A		er, or Christian Science practitioner and you filed elf-employment, check here and continue with Par			
1	Net farm profit or (loss) from Schedule F, line 3 1065), box 14, code A. Note. Skip this line if you		1		
2	Net profit or (loss) from Schedule C, line 31; Sched 14, code A (other than farming); and Schedule K-of religious orders, see page SE-1 for amounts income to report. Note. Skip this line if you use the second s	1 (Form 1065-B), box 9. Ministers and members to report on this line. See page SE-2 for other	2		
3	Combine lines 1 and 2		3		
4a	If line 3 is more than zero, multiply line 3 by 92.35	5% (.9235). Otherwise, enter amount from line 3	4a		
b	If you elect one or both of the optional methods	s, enter the total of lines 15 and 17 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop; If less than \$400 and you had church employee in		4c		
	Enter your church employee income from Form for definition of church employee income	5a			
b	Multiply line 5a by 92.35% (.9235). If less than \$	\$100, enter -0	5b		
6	Net earnings from self-employment. Add lines	s 4c and 5b	6		
7	Maximum amount of combined wages and self-tax or the 6.2% portion of the 7.65% railroad re		7	87,900	00
8a	Total social security wages and tips (total of boxe W-2) and railroad retirement (tier 1) compensation skip lines 8b through 10, and go to line 11	n. If \$87,900 or more,			
b	Unreported tips subject to social security tax (fro	m Form 4137, line 9) 8b			
С	Add lines 8a and 8b		8c		
9	Subtract line 8c from line 7. If zero or less, enter	r -0- here and on line 10 and go to line 11 . ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4%	. (.124)	10		
11	Multiply line 6 by 2.9% (.029)		11		
12	Self-employment tax. Add lines 10 and 11. Ent		12		
13	Deduction for one-half of self-employment ta				
	50% (.5). Enter the result here and on Form 104	40, line 30 13			
Par	rt II Optional Methods To Figure Net Ear	nings (see page SE-3)			
	m Optional Method. You may use this method of \$2,400 or (b) your net farm profits were less that				
14	Maximum income for optional methods		14	1,600	00
15	Enter the smaller of: two-thirds (%) of gross far include this amount on line 4b above		15		
than	farm Optional Method. You may use this method \$1,733 and also less than 72.189% of your grost self-employment of at least \$400 in 2 of the principle.	ss nonfarm income ⁴ and (b) you had net earnings			
Cau	tion. You may use this method no more than five	e times.			
16	Subtract line 15 from line 14		16		
17	Enter the smaller of: two-thirds (%) of gross non on line 16. Also include this amount on line 4b ab		17		
	m Sch. F, line 11, and Sch. K-1 (Form 1065), : 14, code B.	om Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 10 h. K-1 (Form 1065-B), box 9.	65), bo	ox 14, code A; an	d

 $^4\mathrm{From}$ 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.

Employee Business Expenses

► See separate instructions.

Attachment Sequence No. 54

Occupation in which you incurred expenses

OMB No. 1545-0139

Social security number

Department of the Treasury Internal Revenue Service (99)

Your name

► Attach to Form 1040.

Pa	Employee Business Expenses and Reimbursements	•			·		
Ste	o 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					
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2					
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3					
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4					
5	Meals and entertainment expenses (see instructions)	5					
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6					
	Note: If you were not reimbursed for any expenses in Step 1, sk	ip lir	ne 7 and enter the	amo	ount :	from line 6 on line	e 8.
7 Ste	Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7 0)					
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8					
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.						
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	9					
10	Add the amounts on line 9 of both columns and enter the total here Schedule A (Form 1040), line 20. (Reservists, qualified performing local government officials, and individuals with disabilities: See the in on where to enter the total.)	artis struc	ts, fee-basis state	or	10		

Form 2106 (2004) Page **2**

Pai	rt II Vehicle Expenses								
	ction A—General Information claiming vehicle expenses.)	(You	must complete this	section if you		(a) Vehicle	1	(b) Vehic	le 2
11	Enter the date the vehicle was	olaced	in service		11	/ /		/	/
12	Total miles the vehicle was drive				12	r	niles		miles
13	Business miles included on line				13	r	niles		miles
14	Percent of business use. Divide	line 13	by line 12		14		%		%
15	Average daily roundtrip commu				15	r	niles		miles
16	Commuting miles included on li				16	r	niles		miles
17	Other miles. Add lines 13 and 1				17	r	niles		miles
18	Do you (or your spouse) have a							. 🗆 Yes	☐ No
19	Was your vehicle available for p								☐ No
20	Do you have evidence to suppo	rt your	deduction?						☐ No
21	If "Yes," is the evidence written	?						. 🗌 Yes	☐ No
	tion B—Standard Mileage R	ate (S	ee the instructions	for Part II to fir	nd ou	t whether to co	ompl	ete this sect	tion or
Sec	tion C.)								
22	Multiply line 13 by 37.5¢ (.375)						22		
Sec	tion C—Actual Expenses		(a) Ve	hicle 1		(b) Ve	hicle 2	
23	Gasoline, oil, repairs, vehicle								
	insurance, etc	23							
24a	Vehicle rentals	24a							
b	Inclusion amount (see instructions) .	24b							
С	Subtract line 24b from line 24a .	24c							
25	Value of employer-provided								
	vehicle (applies only if 100% of								
	annual lease value was included								
	on Form W-2—see instructions)	25							
26	Add lines 23, 24c, and 25	26							
27	Multiply line 26 by the								
	percentage on line 14	27							
28	Depreciation (see instructions) .	28							
29	Add lines 27 and 28. Enter total								
	here and on line 1	29							
	ction D—Depreciation of Vel	nicles	(Use this section or	nly if you owne	ed the	vehicle and a	re co	mpleting Se	ection C
for	the vehicle.)								
			(a) Ve	hicle 1		(b) Ve	hicle 2	
30	Enter cost or other basis (see								
	instructions)	30							
31	Enter section 179 deduction								
	and special allowance (see								
	instructions)	31							
32	Multiply line 30 by line 14 (see								
-	instructions if you claimed the								
	section 179 deduction or								
	special allowance)	32							
33	Enter depreciation method and								
	percentage (see instructions) .	33							
34	Multiply line 32 by the percentage								
	on line 33 (see instructions)	34							
35	Add lines 31 and 34	35							
36	Enter the applicable limit explained in the line 36 instructions	36							
37	Multiply line 36 by the								
. .	percentage on line 14	37							
38	Enter the smaller of line 35 or								
	line 37. Also enter this amount								
	on line 28 above	38							

Unreimbursed Employee Business Expenses

Attachment ► Attach to Form 1040. Sequence No.

OMB No. 1545-1441

Department of the Treasury Internal Revenue Service (99)

Your name

Social security number Occupation in which you incurred expenses

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

Caution: You can use the standard mileage rate for 2004 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.

Pa	rt I Figure Your Expenses			
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: $\$$ \times 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		
Pai	rt II Information on Your Vehicle. Complete this part only if you are claiming vehicle.	ele ex	pense 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 2004, enter the number of miles you	u use	d your vehicle for:	
а	Business b Commuting c Other			
9	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes 🗌	No
10	Was your vehicle available for personal use during off-duty hours?		🗆 Yes 🗆	No
11a	Do you have evidence to support your deduction?		🗌 Yes 🗌	No
b	If "Yes," is the evidence written?		🗆 Yes 🗆	No

□ VOID □ COR	RECTED				
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capita			
	For calendar year 2004, or regulated investment cor real estate investme beginning		npany (RIĆ) or the nt trust (REIT) . , 2004, and		
Identification number of RIC or REIT	1a Total undistributed I	ong-term capital gains	Сору А		
Shareholder's identifying number	1b Unrecaptured secti	on 1250 gain	Attach to Form 1120-RIC or Form 1120-REIT		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain			
	2 Tax paid by the RIG	C or REIT on the box 1a gains	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.		

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

Your social security number

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

► Attach to Form 1040.

► See separate instructions.

OIVID 140. 1343-0008
2004
Attachment
Sequence No. 21

									1 1	
Bef	ore you begir	n: You ne	ed to understand the	ne following te	rms. See	Definitions on	page '	l of tl	he instructions	
• D	ependent Ca	re Benef	its	Qualifyi	ng Persoi	n(s)		•	Qualified Exp	enses
Pa	rt I Persons (If you n	s or Orga need more	anizations Who Pro e space, use the bo	ovided the Ca	re— You n 2.)	nust complete	this pa	ırt.		
1	(a) Care provide name	er's	(number, street, a	(b) Address upt. no., city, state, a	nd ZIP code)		tifying nun N or EIN)	nber	(d) Amount pa (see instruction	
			d you receive ent care benefits?	No Yes		Complete of Complete Page 1	-			
Cau			ded in your home, you		yment taxe	s. See the instru	ctions fo	or For	m 1040, line 61.	
			and Dependent Ca					Ale e in		
2	information at		qualifying person(s). ualifying person's name	if you have mor		Qualifying person's			Qualified expenses	you
	First		,g p	Last	(5)	security number	Social		ed and paid in 2004 erson listed in column	
						1 1				
						: :				
3	person or \$6,0 line 32	000 for two	umn (c) of line 2. Do n or more persons. If y	ou completed Pa	art III, enter	the amount from	3			
4			me. See instructions							+
5			enter your spouse's ea e instructions); all oth				t 5			
6	Enter the sma	illest of lin	ne 3, 4, or 5				. 6			
7			Form 1040, line 37							
8	Enter on line 8		mal amount shown be	elow that applies If line 7 i		ount on line 7				
	Over	But not over	Decimal amount is	Over	But not over	Decimal amount is				
	\$0—	-15,000	.35	\$29,000-	-31,000	.27				
	15,000—	-17,000	.34	31,000–	-33,000	.26				
	17,000—		.33	33,000–		.25	8		×	
	19,000—	-	.32	35,000–	•	.24				
	21,000—	-	.31	37,000–	•	.23				
	23,000—		.30	39,000-	*	.22				
	25,000— 27,000—	,	.29 .28	41,000– 43,000–	–43,000 –No limit	.21 .20				
9		•	ecimal amount on line		•		9			
10			 Form 1040, line 45, m				10			
11	Credit for ch	ild and d	ependent care expe	nses. Enter the	smaller of	line 9 or line 10	. 11			
	nore and on r	JIIII 10 1 0	, to -1	<u> </u>	<u> </u>	<u> </u>	. 11			

Form 2441 (2004) Page **2**

Pa	rt III Dependent Care Benefits		
12	Enter the total amount of dependent care benefits you received in 2004. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.	12	
13	Enter the amount forfeited, if any (see the instructions)	13	
14	Subtract line 13 from line 12	14	
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s)		
16	Enter the smaller of line 14 or 15		
17 18	Enter your earned income. See instructions Enter the amount shown below that applies to you. • If married filing jointly, enter your		
	spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the		
	instructions for the amount to enter. • All others, enter the amount from line 17.		
19 20	Enter the smallest of line 16, 17, or 18	20	
21	Subtract line 20 from line 14		
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23	
24	Enter the smaller of line 19 or 22		
25	Enter the amount from line 23	00	
26 27	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0- Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the detted line post to line 7, enter "DCP"	26	
	this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" To claim the child and dependent care credit, complete lines 28–32 below.	27	
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28	
29	Add lines 23 and 26	29	
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception . If you paid 2003 expenses in 2004, see the instructions for line 9	30	
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31	
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32	

Investment Credit

OMB No. 1545-0155

Department of the Treasury Internal Revenue Service Name(s) shown on return Attach to your tax return.

Attachment Sequence No. 52

Identifying number

Current Year Credit Rehabilitation credit (see instructions for requirements that must be met): a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown: \$ × 10% (.10) 1b **b** Pre-1936 buildings 1c \$ × 20% (.20) (1) Enter the assigned NPS project number or the pass-through entity's (2) Enter the date that the NPS approved the Request for Certification of d (1) Enter the date on which the 24- or 60-month measuring period begins (2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later). (3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above . . . 1e e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) Energy credit. Enter the basis of energy property placed in 2 \$ × 10% (.10) service during the tax year (see instructions) 3 Reforestation credit. Enter the amortizable basis of qualified 3 timber property acquired before 10/23/04 (see instructions) 4 Current year credit. Add lines 1b through 4 5 Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.) Regular tax before credits: ● Individuals. Enter the amount from Form 1040, line 43 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 6 1a and 1b, or the amount from the applicable line of your return Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the ● Individuals: Form 6251, line 35 • Corporations: Form 4626, line 14 • Estates and trusts: Form 1041, Schedule I, line 56 8 Add lines 6 and 7 8 9a 9a Foreign tax credit **b** Credits from Form 1040, lines 47 through 53, 9c c Possessions tax credit (Form 5735, line 17 or 27) **d** Credit for fuel from a nonconventional source Qualified electric vehicle credit (Form 8834, line 20) 9f Add lines 9a through 9e 10 Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 10 11 Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-12 12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) Tentative minimum tax (see instructions) Enter the greater of line 12 or line 13 14 14 15 Subtract line 14 from line 10. If zero or less, enter -0-Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions.

16

General Business Credit

► See instructions on pages 3 and 4.

OMB No. 1545-0895 Sequence No. 22

Identifying number

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

► Attach to your tax return.

Par	t I Current Year Credit	
1a	Current year investment credit (Form 3468)	1a
b	Current year work opportunity credit (Form 5884)	1b
С	Current year welfare-to-work credit (Form 8861)	1c
d	Current year credit for alcohol used as fuel (Form 6478)	1d
е	Current year credit for increasing research activities (Form 6765)	1e
f	Current year low-income housing credit (Form 8586)	1f
g	Current year enhanced oil recovery credit (Form 8830)	1g
h	Current year disabled access credit (Form 8826)	1h
i	Current year renewable electricity production credit (Form 8835, Section A only)	1i
j	Current year Indian employment credit (Form 8845)	1j
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k
- 1	Current year orphan drug credit (Form 8820)	11
m	Current year new markets credit (Form 8874)	1m
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n
0	Current year credit for employer-provided child care facilities and services (Form 8882)	10
р	Current year biodiesel fuels credit (Form 8864)	1p
q	Current year low sulfur diesel fuel production credit (Form 8896)	1q
r	Current year credit for contributions to selected community development corporations (Form 8847)	1r
s	Current year trans-Alaska pipeline liability fund credit (see instructions)	1s
t	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t
2	Current year credit. Add lines 1a through 1t	2
3	Passive activity credits included on line 2 (see instructions)	3
4	Subtract line 3 from line 2	4
5	Passive activity credits allowed for 2004 (see instructions)	5
6	Carryforward of general business credit to 2004. See instructions for the schedule to attach	6
7	Carryback of general business credit from 2005 (see instructions)	7
8 Par	Current year credit. Add lines 4 through 7	8
9	Regular tax before credits (see instructions)	9
10	Alternative minimum tax (see instructions)	11
11	Add lines 9 and 10	
_	Foreign tax credit	-
b	orealis ironi rotti, iires tr tiirougii 50	-
	1 030030013 tax credit (1 0111 0700, line 17 01 21)	-
	orealt for identification a nonconventional source	-
e	Quantitative of the control of the c	12f
	Add lines 12a through 12e	13
13 14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- 14	10
	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	
15 16	Tentative minimum tax (see instructions)	
17	Enter the greater of line 15 or line 16	17
18	Subtract line 17 from line 13. If zero or less, enter -0-	18
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form	
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions.	
	Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations:	
	See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions	
	if there has been an ownership change, acquisition, or reorganization	19

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

2004

Attachment
Sequence No. 23

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3.

► Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

Cai	

- You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
- Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C, line 11 (Form 720) to make these claims.

1						
	Nontaxable Use of Gasoline and Gasohol				ı	
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184	<u>]</u>	\$	
b	Use of gasoline on a farm for farming purposes		.184	 }		362
С	Other nontaxable use of gasoline		.184 .184	J		
d	10% gasohol		.132		\$	359
е	7.7% gasohol		.14396			375
f	5.7% gasohol		.15436			376
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
					\$	354
а	Use in commercial aviation (other than foreign trade)		\$.15			
b	Other nontaxable use		.194	}		324
3	Nontaxable Use of Undyed Diesel Fuel		.194	J		
					s) of the purchase(s) an	u II
		did conta	ain visible evide		detailed explanation a	and _
	Exception. If any of the diesel fuel included in this claim check here	did conta	ain visible evide	• •	detailed explanation a	and _
	Exception. If any of the diesel fuel included in this claim check here	did conta	ain visible evide	(c)	detailed explanation a	and ▶ □ (e)
a	Exception. If any of the diesel fuel included in this claim check here	did conta	ain visible evide (b) Rate	(c)	detailed explanation a	(e)
a	Exception. If any of the diesel fuel included in this claim check here	did conta	ain visible evide (b) Rate	(c)	detailed explanation a	(e)
b	Exception. If any of the diesel fuel included in this claim check here	did conta	(b) Rate \$.244 .244	(c)	detailed explanation a	(e) CRN
b	Exception. If any of the diesel fuel included in this claim check here	did conta	(b) Rate \$.244	(c)	detailed explanation a	(e) CRN 360 353
b	Exception. If any of the diesel fuel included in this claim check here	(a) Type of use	(b) Rate \$.244 .244 .20 .17 rosene to the cl	(c) Gallons aimant and the date(so	detailed explanation a (d) Amount of credit \$ s) of the purchase(s) and led explanation and che	(e) CRN 360 353 350 d if
b	Exception. If any of the diesel fuel included in this claim check here	(a) Type of use	(b) Rate \$.244 .244 .20 .17 rosene to the cl	(c) Gallons aimant and the date(so	detailed explanation a (d) Amount of credit \$ s) of the purchase(s) and check contains	(e) CRN 360 353 350 d if
b	Exception. If any of the diesel fuel included in this claim check here	(a) Type of use	(b) Rate \$.244 .244 .20 .17 rosene to the cl	(c) Gallons aimant and the date(so	detailed explanation a (d) Amount of credit s) s) of the purchase(s) and the control of the	(e) CRN 360 353 350 d if

Form 4136 (2004)

OIIII	4130 (2004)							raye Z
5	Nontaxable Use of Aviation Fuel							
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN
						\$		355
а	Use in commercial aviation (other than foreign trade)		\$.175				
b	Other nontaxable use			.219				369
<u>c</u>	Other nontaxable uses		<u> </u>	.044				377
6	Sales by Registered Ultimate Vendors of Undyed	Diesel Fu	ıel	UV R	egistration No. ▶			
	Claimant sold the diesel fuel at a tax-excluded price, repair buyer to take the claim; and obtained the required certific certificate is false. See the instructions for additional information claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim did contain visible that the diesel fuel included in this claim did contain visible that the diesel fuel included in this claim did contain visible that the diesel fuel included in this claim did contain visible that the diesel fuel included in this claim did contain visible that the diesel fuel included in this claim did contain visible that the diesel fuel included in this claim did contain visible that the diesel fuel included in this claim that the diesel fuel included in the diesel fuel inclu	cate from nation to be evidence	the late the subsection that the subsection th	ouyer and homitted. ye.	nas no reason to bel	ieve any informatio	n in t	he
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN
а	Use on a farm for farming purposes		\$.244		\$		360
								000
b	Use by a state or local government			.244	J			
7	Sales by Registered Ultimate Vendors of Undyed	Kerosene	Э		legistration No. ► legistration No. ►			
	additional information to be submitted. Claimant certifies that the kerosene did not contain visible exception. If any of the kerosene included in this claim did co				e, attach a detailed ex	planation and check	k here	> [
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN
а	Use on a farm for farming purposes		\$.244		\$		
b	Use by a state or local government			.244				346
c	Sales from a blocked pump		L	.244	J			
8	Nontaxable Use of Liquefied Petroleum Gas (LPG)	in Certa	in E	Buses	Г	1		
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	edit	(e) CRN
а	Use in certain intercity and local buses		\$.062		\$		352
b	Use in qualified local buses or school buses			.136				361
9	Gasohol Blending							
	Claimant bought gasoline taxed at the full rate and blend claimant's trade or business. For each batch of gasoho gasoline and alcohol used to make the gasohol and to supply	l, claimant	t has	the requir				
					Gallons of			

			Gallo	ns of		(d)		(0)
		(a) Rate	(b) Gasoline	(c) Alcohol		Amount of c (col. (a) × co	(e) CRN	
а	10% gasohol	\$.03734				\$		356
b	7.7% gasohol	.02804						357
С	5.7% gasohol	.02031						363
0	Total income tax credit claimed. Add lines 1 through Form 1040, line 69 (also check box b on line 69); Form							

28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns.

10 \$

Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

► Attach to your tax return.

OMB No. 1545-0172 Attachment

Sequence No. 67

Name(s) shown on return

► See separate instructions. Business or activity to which this form relates

Identifying number

Pai			ertain Property Un sted property, comp			u complete	e Part I.	
1 2			the instructions for a hi	_			1	\$102,000
3			perty before reduction				3	\$410,000
4			ine 3 from line 2. If ze		er -0		4	
5			ract line 4 from line 1.	If zero or less	, enter -0	If married	filing	
	separately, see pag						5	
	(a)	Description of pro	perty	(b) Cost (business	s use only)	(c) Elect	ted cost	-
6								-
								-
7			from line 29		. 7			
8			property. Add amoun	•	c), lines 6	and 7	8	
9			naller of line 5 or line				9	
10	-		n from line 13 of your				10	
11			maller of business income				tions) 11	
12 13			Add lines 9 and 10, bust 2005. Add lines 9 and 1			an line ii.	12	
			w for listed property.					
Par			llowance and Othe	·		not include	e listed pr	operty)
14	Special depreciation	n allowance for	qualified property (oth		•		rvice	
45	during the tax year		•				14	
15 16	. , ,	()	(1) election (see page RS) (see page 4 of the		ictions) .		15	
		<u> </u>	(Do not include list		(Soo pa			one)
Гаі	TIII WACKS D	epreciation	•	ection A	(See pa	ige 5 or the	HISHUCH	JIIS.)
	MAODO de de de etiene	f	aced in service in tax			0004	17	
17 18	If you are electing ur	nder section 16	68(i)(4) to group any as counts, check here .	sets placed in	service d	uring the tax		
	Section B—		d in Service During 2	2004 Tax Yea	r Using t	he General	Depreciat	ion 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) Conve	ntion (f)	Method	(g) Depreciation deduction
19a	3-year property							
b	5-year property							
С	7-year property							
	10-year property							
е	15-year property							
f	20-year property							
	25-year property			25 yrs.			5/L	
h	Residential rental			27.5 yrs.	MM		5/L	
	property			27.5 yrs.	MM		5/L	
i	Nonresidential real property			39 yrs.	MM MM		5/L 5/L	
		ssets Placed	in Service During 20	04 Tax Year	Using the	e Alternative		ation System
	Class life						S/L	
	12-year			12 yrs.			S/L	
	40-year			40 yrs.	MM		5/L	
Pai	rt IV Summary	(see page 8 d	of the instructions)				1 .	T
21 22	Listed property. Ent Total. Add amounts		m line 28 lines 14 through 17, lin	nes 19 and 20	 in columi	 n (g), and lin	21 e 21.	
			ines of your return. Par					
23			ced in service during to ibutable to section 26		ar, 23			

Cat. No. 12906N

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Form 4562 (2004) Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.) 24a Do you have evidence to support the business/investment use claimed? \(\subseteq\) Yes \(\subseteq\) No **24b** If "Yes," is the evidence written? (a) (b) Business/ (d) (f) (a) (h) Basis for depreciation Elected Type of property (list Date placed in Cost or other Recovery Method/ Depreciation (business/investment section 179 use Convention vehicles first) basis deduction service period percentage cost Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions) Property used more than 50% in a qualified business use (see page 8 of the instructions): 26 % % % Property used 50% or less in a qualified business use (see page 8 of the instructions): % S/L -% S/L -% S/L -Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . . 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. (b) (d) (a) (c) (e) Total business/investment miles driven Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 during the year (do not include commuting miles—See page 2 of the instructions) . Total commuting miles driven during the year Total other personal (noncommuting) miles driven Total miles driven during the year. Add lines 30 through 32 Yes No Yes No Yes No Yes No Yes No Yes No Was the vehicle available for personal use during off-duty hours?. Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see page 10 of the instructions). No Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners Do you provide more than five vehicles to your employees, obtain information from your employees about Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. **Amortization** Part VI (d) (b) (c) (f) (a) Amortization Date amortization Amortizable Code Amortization for Description of costs period or this vear percentage Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):

Total. Add amounts in column (f). See page 12 of the instructions for where to report.

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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.

Attachment Sequence No. **26**

Name(s) shown on tax return

Identifying number

SEC	CTION A—Personal Use Property (Use this or business or for income-produc			cas	ualties and	thefts	s of p	roper	ty not us	sed in a	trade
1	Description of properties (show type, location, and d from the same casualty or theft. Property A Property B Property C Property D	ate ac	quired for each p				e line fo	or each	n property	lost or da	maged
						Prope	erties				
			Α		В			С		D	
2	Cost or other basis of each property	2									
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3									
	Note: If line 2 is more than line 3, skip line 4.										
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4									
5	Fair market value before casualty or theft	5									
6	Fair market value after casualty or theft	6									
7	Subtract line 6 from line 5	7									
8	Enter the smaller of line 2 or line 7	8									
9	Subtract line 3 from line 8. If zero or less, enter -0	9									
10	Casualty or theft loss. Add the amounts on line 9 in o	columr	ns A through D						10		
11	Enter the smaller of line 10 or \$100								11		
12	Subtract line 11 from line 10								12		
	Caution: Use only one Form 4684 for lines 13 throug								13		
13	Add the amounts on line 12 of all Forms 4684 .								13		
14	Add the amounts on line 4 of all Forms 4684								14		
15	 If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). If line 14 is less than line 13, enter -0- here and go 			D. I	Do not				15		
	• If line 14 is equal to line 13, enter -0- here. Do no			his	section.						
16	If line 14 is less than line 13, enter the difference.								16		
17	Enter 10% of your adjusted gross income from Form	1040,	line 37. Estates	and	trusts, see in	structi	ons .		17		
18	Subtract line 17 from line 16. If zero or less, enter -0-	. Also	enter the result o	n S	chedule A (Fo	rm 104	10), line	e 19.			

Estates and trusts, enter the result on the "Other deductions" line of your tax return

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

Identifying number

SEC	TION B—Business and Income-Producin	g Pro	operty							
Pa	rt I Casualty or Theft Gain or Loss (Use	a se	parate Part	for	each casua	alty o	r theft.)			
19	Description of properties (show type, location, and da aged from the same casualty or theft.	ate aco	quired for each	prop	erty). Use a se	eparate	e line for each	prope	erty lost or dar	n-
	Property A									
	Property B									
	Property C									
	Property D									
						Prop	erties			
			Α		В		С		D	
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3.	21								
	Note: If line 20 is more than line 21, skip line 22.									
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22								
23	Fair market value before casualty or theft	23								
24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25								
26	Enter the smaller of line 20 or line 25	26				-				
	casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27				<u> </u>				
28	Casualty or theft loss. Add the amounts on line 27. Ent							28		
Pal	t II Summary of Gains and Losses (from (a) Identify casualty or theft	ı sep	arate Parts	l)	(i) Trade, busi rental or roy property	ness,	(ii) Income producing a employee pro	e- and	(c) Gains fro casualties or t includible in in	hefts
	Casualty or The	ft of	Property H	eld (
29					()	()		
23					()	()		
30	Totals. Add the amounts on line 29			30	()	()		
31	Combine line 30, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions					14. If	Form 4797	31		
32	Enter the amount from line 30, column (b)(ii) here. India on Schedule A (Form 1040), line 27, and enter the an	/iduals	s, enter the amo	ount fr	om income-pi					
	(Form 1040), line 22. Estates and trusts, partnerships	, and S	S corporations	see i	instructions .			32		
	Casualty or Theft	of P	roperty Hel	d Mo	ore Than O	ne Y	ear		T	
33	Casualty or theft gains from Form 4797, line 32 .							33		
34					()	()		
					()	()		
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b))(ii) l	35	()	()		
36	Total gains. Add lines 33 and 34, column (c)							36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .			٠		•		31		
38 a	If the loss on line 37 is more than the gain on line 36 Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the no line 14. If Form 4797 is not otherwise required, see i	the ne te bel nstruc	ow. All others	ente	r this amoun	t on F	orm 4797,	38a		
b	Enter the amount from line 35, column (b)(ii) here. Indivision Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Electrical services of the services	om pro ns" line	perty used as an e of your tax ref	n emp urn. F	loyee on Schec Partnerships (ex	lule A o	Form 1040), lecting large	38b		
39	If the loss on line 37 is less than or equal to the gain on (except electing large partnerships), see the note below	line 36	, combine lines	36 and	d 37 and enter	here. F	artnerships	39		
	Note: Partnerships, enter the amount from line 38a, 3 S corporations, enter the amount from line 38a	8b, or	line 39 on For	m 106	55, Schedule I	K, line				

Department of the Treasury Internal Revenue Service (99)

Sales of Business Property

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

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

OMB No. 1545-0184 Attachment Sequence No. 27

Identifying number

Name	e(s) sho	own on return					Identifying	num	ber
1		the gross proceeds from				s) 1099-B or 1099-S		1	
Pa	rt I	Sales or Exchange Than Casualty or	es of Property Theft—Most	y Used in a Tra Property Held	de or Busines	ss and Involun	tary Conve	rsio	ns From Other
		(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or oth basis, plus improvements expense of sa	and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2									
3	Gain	if any, from Form 4684,	line 30					3	
4		on 1231 gain from install					· · · ⊢	4	
5		on 1231 gain or (loss) fro					II.	5	
6		if any, from line 32, fron		-			· · · ⊢	6	
7		bine lines 2 through 6. Er					–	7	
,		•	• •	•				_	
		erships (except electing I orm 1065, Schedule K, line					instructions		
	7 is a	thers. If line 7 is zero or a gain and you did not he the gain from line 7 as a	ave any prior yea	ar section 1231 los	ses, or they were	recaptured in an	earlier year,		
8 9	Subtr line 9	ecaptured net section 12 ract line 8 from line 7. If z is more than zero, enter al gain on Schedule D (se	zero or less, enter	r -0 If line 9 is zer line 8 on line 12 bel	o, enter the gain fow and enter the	gain from line 9 as	12 below. If a long-term	9	
Pa	rt II	Ordinary Gains an	d Losses						
10	Ordin	nary gains and losses not	: included on lines	s 11 through 16 (in	clude property he	eld 1 year or less):			
		, 9							
				1	1	-		11	()
11		, if any, from line 7					· · · ⊢	12)
12		if any, from line 7 or am					· · · ⊢	_	
13		if any, from line 31 .					· · · ⊢	13	
14	Net g	gain or (loss) from Form 4	1684, lines 31 and	d 38a			· · · ⊢	14	
15	Ordin	nary gain from installment	t sales from Form	6252, line 25 or 3	6		–	15	
16	Ordin	nary gain or (loss) from lik	e-kind exchange	s from Form 8824			· · · ⊢	16	
17	Comb	bine lines 10 through 16						17	
18		ll except individual return d b below. For individual				ne of your return an	d skip lines		
а	If the the p from	e loss on line 11 includes part of the loss from income property used as an em	a loss from Form me-producing pro ployee on Sched	n 4684, line 35, colu operty on Schedule ule A (Form 1040),	umn (b)(ii), enter the A (Form 1040), lind line 22. Identify a	ne 27, and the part is from "Form 4797	of the loss 7, line 18a."	0.	
b	Rede	instructions	s) on line 17 exclu	uding the loss, if a	ny, on line 18a. E	Enter here and on	Form 1040,	8a	
	line 1	uerk Reduction Act No	· · · · · · ·		<u> </u>			8b	Town 4707 (2004)

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Pa	Gain From Disposition of Property Under	Sect	ions 1245, 12	50, 1252,	1254	, and 12) 5		
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	roperty:				(b) Date acc (mo., day,		(c) Date solo (mo., day, yr	
_A									
_B									
_ <u>C</u>									
<u>D</u>									
	These columns relate to the properties on lines 19A through 19I		Property A	Property	В	Property	, C	Property [)
20	Gross sales price (Note: See line 1 before completing.) .	20							
21	Cost or other basis plus expense of sale	22							
22 23	Depreciation (or depletion) allowed or allowable Adjusted basis. Subtract line 22 from line 21	23							
	Adjusted basis. Subtract line 22 from line 21								_
24	Total gain. Subtract line 23 from line 20	24							
 25	If section 1245 property:								
а	Depreciation allowed or allowable from line 22	25a							
b	Enter the smaller of line 24 or 25a	25b							
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.								
а	Additional depreciation after 1975 (see instructions)	26a							
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b							
С	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c							
d	Additional depreciation after 1969 and before 1976	26d							
е	Enter the smaller of line 26c or 26d	26e							
f	Section 291 amount (corporations only)	26f							
g	Add lines 26b, 26e, and 26f	26g							
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).								
а	Soil, water, and land clearing expenses	27a							
b	Line 27a multiplied by applicable percentage (see instructions)	27b							
С	Enter the smaller of line 24 or 27b	27c							
28	If section 1254 property:								
а	Intangible drilling and development costs, expenditures for								
	development of mines and other natural deposits, and	00.							
b	mining exploration costs (see instructions)	28a 28b							
_		200							
29 a	If section 1255 property: Applicable percentage of payments excluded from income								
и	under section 126 (see instructions)	29a							
b	Enter the smaller of line 24 or 29a (see instructions)	29b							
Sun	nmary of Part III Gains. Complete property columns	A thr	ough D through	n line 29b	befor	e going to	line	30.	
30	Total gains for all properties. Add property columns A through	n D, line	e 24				30		
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 29	9b. Enter here and	d on line 13			31		
32	Subtract line 31 from line 30. Enter the portion from casualty	y or the		line 33. Ent		•	32		
Pa	rt IV Recapture Amounts Under Sections 179 (see instructions)	and 2	280F(b)(2) Whe	en Busine	ss U	se Drops	to 5	0% or Les	s
						(a) Sect 179	ion	(b) Section 280F(b)(2)	
33	Section 179 expense deduction or depreciation allowable in p	orior yea	ars		33				

 34

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Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040. ► See instructions on back.

OMB No. 1545-0187

2004
Attachment
Sequence No. 37

Name(s) shown on Form 1040 Your social security number Employer ID number (EIN), if any Did you actively participate in the operation of this farm during 2004 (see instructions)? Yes No Part I Gross Farm Rental Income—Based on Production, Include amounts converted to cash or the equivalent. Income from production of livestock, produce, grains, and other crops. 2b 2a Cooperative distributions (Form(s) 1099-PATR) 2a 2b Taxable amount 3b 3a Agricultural program payments (see instructions) 3a **3b** Taxable amount Commodity Credit Corporation (CCC) loans (see instructions): 4a a CCC loans reported under election **b** CCC loans forfeited 4c Taxable amount Crop insurance proceeds and certain disaster payments (see instructions): 5b 5d c If election to defer to 2005 is attached, check here ▶ ☐ 5d Amount deferred from 2003. Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the 7 Expenses—Farm Rental Property. Do not include personal or living expenses. Part II Car and truck expenses (see 21 Pension and profit-sharing 21 Schedule F instructions). Also plans 8 attach Form 4562 22 Rent or lease: 9 Chemicals a Vehicles, machinery, and 22a equipment (see instructions) 10 Conservation expenses (see instructions) 10 22b **b** Other (land, animals, etc.). 23 11 23 Repairs and maintenance. Custom hire (machine work) 24 Seeds and plants Depreciation and section 24 purchased 179 expense deduction 12 not claimed elsewhere... 25 25 Storage and warehousing. 26 26 Supplies purchased. . . Employee benefit programs 13 27 27 Taxes other than on line 21 (see 13 Schedule F instructions) . . 28 Utilities 14 Feed purchased 14 29 Veterinary, breeding, and 15 29 Fertilizers and lime 15 medicine 16 16 Freight and trucking . . . **30** Other expenses (specify): 17 Gasoline, fuel, and oil . . . 17 30a 18 Insurance (other than health) . a 30b Interest: 19 b 30c 19a a Mortgage (paid to banks, etc.) C 19b 30d **b** Other d 30e Labor hired (less employment e 30f credits) (see Schedule F f instructions). . . . 30a 31 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it 32 here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33 If line 32 is a loss, you must check the box that describes your investment in this activity (see **33a** All investment is at risk. 33 **33b** \square Some investment is not at risk. You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on 33c

Investment Interest Expense Deduction

OMB No. 1545-0191

2004

Attachment
Sequence No. 51

Department of the Treasury Internal Revenue Service (99)

► Attach to your tax return.

INAITIE	(5) SHOWIT OIL TELUTI	luein	arying number	
Par	t I Total Investment Interest Expense			
1	Investment interest expense paid or accrued in 2004 (see instructions)	1		
2	Disallowed investment interest expense from 2003 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		
Par				
4a	gain from the disposition of property held for investment) 4a			
b	Qualified dividends included on line 4a			
С	Subtract line 4b from line 4a	4c		
d	Net gain from the disposition of property held for investment 4d			
е	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)			
f	Subtract line 4e from line 4d	4f		
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h	Investment income. Add lines 4c, 4f, and 4g	4h		
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6		
Par	t III Investment Interest Expense Deduction			
7	Disallowed investment interest expense to be carried forward to 2005. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8		

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 2004 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 interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

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 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.

Tax on Lump-Sum Distributions

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

OMB No. 1545-0193

2004

Attachment
Sequence No. 28

▶ Attach to Form 1040 or Form 1041.

Department of the Treasury
Internal Revenue Service (99)

Name of recipient of distribution

Identifying number

Га	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary encontributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (profit-sharing, or stock bonus)? If "No," do not use this form	pension,	1	Yes	No
0			2		
2	Did you roll over any part of the distribution? If "Yes," do not use this form				
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?		3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, a participant in the plan for at least 5 years before the year of the distribution?		4		
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not	use this	_		
	form for a 2004 distribution from your own plan		5a		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use For	m 4972			
	for a previous distribution received for that participant after 1986? If "Yes," do not use the form				
_	distribution		5b		
Par	t II Complete this part to choose the 20% capital gain election (see instructions)				
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7			<u> </u>
	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 43, or Form 1041, Schedule G, line 1b, whichever applies.				
Par	t III Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter				
	the taxable amount from Form 1099-R, box 2a	8			
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9			<u> </u>
10		10			
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11			
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip				
	inles to through to, enter this amount of line 17, and go to line to	12			
13	Multiply line 12 by 50% (.50), but do not enter more than \$10,000				
14	Subtract \$20,000 from line 12. If line 12 is				
	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)	16			
16	William distribution allowance. Subtract line 15 from line 15	16 17			
17	Odbitact into 10 inclinate 12	18			
18	rederar estate tax attributable to lamp sum distribution	19			\vdash
19	Castact into 16 inch into 17. if into 17 is 2010, Stap into 20 through 22 and go to into 20				
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).				
21	to at least time places).				
22	Multiply line 16 by the decimal on line 20				
23	Multiply line 19 by 10% (.10)	23			
24		24			
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line				
23		25			
26	Multiply line 22 by 10% (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
-1	instructions				
28		28			
29		29			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on				
		30			1

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

► Attach to Form 1040.

2004

OMB No. 1545-0203

Attachment Sequence No. 29

Department of the Treasury Internal Revenue Service (99) ► See separate instructions.

Nam	e of individual subject to additional tax. If married filing jointly, see instructions.	Your social security number
	in Your Address Only bu Are Filing This Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	m by Itself and Not 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 the	nis tax directly
	on Form 1040, line 59, without filing Form 5329. See the instructions for Form 1040, line 5	59.
Pa	Additional Tax on Early Distributions Complete this part if you took a taxable distribution, before you reached age 59½, from a qualifi an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 have to complete this part to indicate that you qualify for an exception to the additional tax on ea Roth IRA distributions (see instructions).	—see above). You may also
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	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 59	4
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	
Pa	Additional Tax on Certain Distributions From Education Accounts	
	Complete this part if you included an amount in income, on Form 1040, line 21, from a Co account (ESA) or a qualified tuition program (QTP).	overdell education savings
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	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 59	8
Pa	Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2004 than is allowed on line 17 of your 2003 Form 5329.	able or you had an amount
9	Enter your excess contributions from line 16 of your 2003 Form 5329 (see instructions). If zero,	
	go to line 15	9
10	If your traditional IRA contributions for 2004 are less than your	
	maximum allowable contribution, see instructions. Otherwise, enter -0-	-
11	2004 traditional IRA distributions included in income (see instructions) 2004 distributions of prior year excess contributions (see instructions)	-
12	200 Talottibutions of prior your oxesses contributions (see institutions)	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	15
15	Excess contributions for 2004 (see instructions)	16
16	Total excess contributions. Add lines 14 and 15	10
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	17
Pa	Additional Tax on Excess Contributions to Roth IRAs Complete this part if you contributed more to your Roth IRAs for 2004 than is allowable or 25 of your 2003 Form 5329.	you had an amount on line
18	Enter your excess contributions from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	18
19	If your Roth IRA contributions for 2004 are less than your maximum	
13	allowable contribution, see instructions. Otherwise, enter -0	
20	2004 distributions from your Roth IRAs (see instructions)	
21	Add lines 19 and 20	21
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0	22
23	Excess contributions for 2004 (see instructions)	23
24	Total excess contributions. Add lines 22 and 23	24
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31,	
	2004 (including 2004 contributions made in 2005). Include this amount on Form 1040, line 59	25

Page 2 Form 5329 (2004)

Pa	rt V	Additional Tax on Excess Contributions to Cov. Complete this part if the contributions to your Coverd amount on line 33 of your 2003 Form 5329.		were mo	re than i	s allo	wable or you	had an
26	Enter t	the excess contributions from line 32 of your 2003 Formine 31	•	ıctions). If	zero,	26		
27		ontributions to your Coverdell ESAs for 2004 were less thum allowable contribution, see instructions. Otherwise, er						
28	2004	distributions from your Coverdell ESAs (see instructions) 28					
29	Add lir	nes 27 and 28				29		
30	Prior y	ear excess contributions. Subtract line 29 from line 26.	If zero or less, en	ter -0		30		
31	Excess	s contributions for 2004 (see instructions)				31		
32	Total e	excess contributions. Add lines 30 and 31				32		
33	Decen	onal tax. Enter 6% (.06) of the smaller of line 32 or the ober 31, 2004 (including 2004 contributions made in 20 line 59	Form	33				
Pai	rt VI	Additional Tax on Excess Contributions to Arc Complete this part if you or your employer contributed had an amount on line 41 of your 2003 Form 5329.	her MSAs			04 tha	n is allowable	or you
34	Enter t	the excess contributions from line 40 of your 2003 Formine 39	•	ictions). If	zero,	34		
35	maxim	contributions to your Archer MSAs for 2004 are less th um allowable contribution, see instructions. Otherwise, er	nter -0- 35					
36		listributions from your Archer MSAs from Form 8853, li						
37		nes 35 and 36				37		
38	_	ear excess contributions. Subtract line 37 from line 34.				38		
39	Excess	s contributions for 2004 (see instructions)				39		
40						40		
41	Decen	onal tax. Enter 6% (.06) of the smaller of line 40 or the state of the	05). Include this a	mount on	Form	41		
Pa	rt VII	Additional Tax on Excess Contributions to Hea Complete this part if contributions to your HSAs	alth Savings Ac	counts (HSAs)	41		
40	Гилла	· · · · · · · · · · · · · · · · · · ·				42		
42 43	Additio	s contributions for 2004 (see instructions)		cember 31	, 2004	43		
Pai	rt VIII	Additional Tax on Excess Accumulation in Qua Complete this part if you did not receive the minimum	alified Retireme	nt Plans	(Includ			
44	Minim	um required distribution for 2004 (see instructions) .				44		
45		nt actually distributed to you in 2004				45		
46		act line 45 from line 44. If zero or less, enter -0				46		
47		onal tax. Enter 50% (.50) of line 46. Include this amour				47		
Sig	nature.	Complete only if you are filing this form by itself						
Ple Sig	ase n	Under penalties of perjury, I declare that I have examined this form, incluand belief, it is true, correct, and complete. Declaration of preparer (other						
He		Your signature		- Doto	<u> </u>			
		,	Date	Date		Pren	arer's SSN or PTIN	1
Paid Pre	d parer's	Preparer's signature Firm's name (or yours	Date	Check if employe	d 🗌	1100		•
	Only	if self-employed),		EIN		,	\	
	-	address, and ZIP code		Pho	one no.	()	

Work Opportunity Credit

OMB No. 1545-0219 Attachment

Department of the Treasury Internal Revenue Service Name(s) shown on return ► Attach to your tax return.

Sequence No. 77

Identifying number

Part I Current Year Credit (Members of a controlled group, see instructions.) Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and: 1a Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25) 1b 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 3 Work Then enter the total of the current year credits from-If you are aopportunity a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or J credits from **b** Partner . . . Schedule K-1 (Form 1065), box 15, code G, H, or J 3 pass-through **c** Beneficiary . . Schedule K-1 (Form 1041), line 14. entities: d Patron . . . Written statement from cooperative Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.) Regular tax before credits: Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 5 • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35 6 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 7 8a Foreign tax credit 8a 8b **b** Credits from Form 1040, lines 47 through 53 8c c Possessions tax credit (Form 5735, line 17 or 27) 8d e Qualified electric vehicle credit (Form 8834, line 20) 8f 9 Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 9 10 Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-10 11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) 11 12 12 Tentative minimum tax (see instructions) 13 Enter the greater of line 11 or line 12 13 14 Subtract line 13 from line 9. If zero or less, enter -0- 14 Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 15 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions 15

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0227

2004

Attachment Sequence No. 32

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

Your social security number

Pai	rt I Alternative Minimum Taxable Income (See instructions for how to complete	ete each	ı line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise,			
•	enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 37 .	2		
3	Taxes from Schedule A (Form 1040), line 9	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 26	5		
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line			
	9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040)	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	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (7% of gain excluded under section 1202)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		<u></u>
24	Income from certain installment sales before January 1, 1987	24 (,
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26 27 (<u></u>
27	Alternative tax net operating loss deduction	21 (
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 6 of the instructions.)	28		
Par	t II Alternative Minimum Tax			
29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)			
	AND line 28 is THEN enter on IF your filing status is Interest of the property of the pr			
	Single or head of household			
	Married filing jointly or qualifying widow(er)	29		
	Married filing separately			
	If line 28 is over the amount shown above for your filing status, see page 6 of the instructions.			
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30		
31	• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends			
	on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.			
	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26).	31		-
	Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filling separately) from the result.			
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32		<u> </u>
33	Tentative minimum tax. Subtract line 32 from line 31	33		-
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,			
	line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must			
25	be refigured without using Schedule J (see page 8 of the instructions)	34		_
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form 1040, line 44	35		
		JJ		1

Form 6251 (2004) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30		 I	· ·	36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37				
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38				
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39				
40	Enter the smaller of line 36 or line 39				40	
41	Subtract line 40 from line 36				41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result				42	
43	 \$58,100 if married filing jointly or qualifying widow(er), \$29,050 if single or married filing separately, or \$38,900 if head of household. 	43				
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0	44				
45	Subtract line 44 from line 43. If zero or less, enter -0	45				
46	Enter the smaller of line 36 or line 37	46				
47	Enter the smaller of line 45 or line 46	47				
48	Multiply line 47 by 5% (.05)			. ▶	48	
49	Subtract line 47 from line 46	49				
50	Multiply line 49 by 15% (.15)			. ▶	50	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise	e, go	to line 51.			
51	Subtract line 46 from line 40	51				
52	Multiply line 51 by 25% (.25)			. ►	52	
53	Add lines 42, 48, 50, and 52				53	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married result	filing	separately) fror	n the	54	
55	Enter the smaller of line 53 or line 54 here and on line 31				55	

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

2004

Attachment
Sequence No. 79

Identifying number

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

1	Description of property ►			
2a	1 (, 3,3)		//	
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4			☐ No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part II complete Part III for the year of sale and the 2 years after the year of sale	I. IT "I	NO," □ Voc	□No
Par		· ·	🔲 163	
5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5		
	Mortgages, debts, and other liabilities the buyer assumed or took			
6	the property subject to (see instructions)			
7	Subtract line 6 from line 5			
8	Cost or other basis of property sold			
9	Depreciation allowed or allowable			
10	Adjusted basis. Subtract line 9 from line 8			
11	Commissions and other expenses of sale			
12	Income recapture from Form 4797, Part III (see instructions)			
13	Add lines 10, 11, and 12	13		
14	Subtract line 13 from line 5. If zero or less, do not 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	Gross profit. Subtract line 15 from line 14	16		
17 18	Subtract line 13 from line 6. If zero or less, enter -0	17 18		
Par	Contract price. Add line 7 and line 17		ceive a navr	ment or
ı aı	have certain debts you must treat as a payment on installment obligations.	ou ic	ccive a payi	none or
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20		
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21		
22	Add lines 20 and 21	22		
23	Payments received in prior years (see instructions). Do not include			
	interest, whether stated or unstated			
24	Installment sale income. 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		
	Related Party Installment Sale Income. Do not complete if you received the fin		•	
27	Name, address, and taxpayer identifying number of related party			
00	Did the veleted porth, recall or dispose of the property ("seepend disposition") during this toy year?		□ Vac	
28	Did the related party resell or dispose of the property ("second disposition") during this tax year?			
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the met. Check the box that applies.	IOIIO	wing condition	115 15
а	☐ The second disposition was more than 2 years after the first disposition (other than dispositions			
	of marketable securities). If this box is checked, enter the date of disposition (month, day, year)		/ /	
b	☐ The first disposition was a sale or exchange of stock to the issuing corporation.			
С	$\hfill\square$ The second disposition was an involuntary conversion and the threat of conversion occurred	after t	he first dispo	sition.
d	☐ The second disposition occurred after the death of the original seller or buyer.			
е	☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance w	as no	t a principal p	ourpose
	for either of the dispositions. If this box is checked, attach an explanation (see instructions).	20		1
30	Selling price of property sold by related party (see instructions)	30		
31	Enter contract price from line 18 for year of first sale	32		-
32	Enter the smaller of line 30 or line 31	33		+
33 34	Total payments received by the end of your 2004 tax year (see instructions)	34		
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

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-0644

2004

Attachment

Name	e(s) shown on tax return								lde	entifying number	
	ck all applicable boxes (see instr		B Stra	ed straddle elec		ection	C D	=		account election 3 contracts loss e	lection
Pa	rt I Section 1256 Co	ontracts	Marked	to Market							
	(a) Identification of	of accoun	t					(b) (Loss	()	(c) Gain	
1									-		
									-		1
_	A 1 1 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						2 (-)	+
2 3	Add the amounts on line 1 in Net gain or (loss). Combine lin	•	, , ,	(c)		∟	2 (3	1	<u>:</u>
4	Form 1099-B adjustments. Se	,	` '	()					4		
5	Combine lines 3 and 4								5		-
	Note: If line 5 shows a net gain instructions.	n, skip line	6 and enter	the gain on line	7. Partnershi	ps and S	S corp	oorations, see			
6	If you have a net section 1250 to be carried back, as a position								6		
7	Combine lines E and G								7		
7 8	Combine lines 5 and 6 Short-term capital gain or (los						he an	propriate line	<u> </u>		-
Ū	of Schedule D (see instruction								8		
9	Long-term capital gain or (los										
Pai	of Schedule D (see instruction rt II Gains and Loss	ns) es From	Straddle		narate sch	 edule li	stina	each straddl	9 e and	lits component	
	tion A—Losses From S			OI / KILGOIT G OC	parato con	oddio ii	omig	Caori Ciradai	o and	rito component	<u>. </u>
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price (e) Cost or other basis plus expense of sale (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-		(g) Unrecognized gain on offsetting positions		(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-			
10											
11a	Enter the short-term portion of Schedule D (see instructions)			column (h), here					11a	()
b	Enter the long-term portion o Schedule D (see instructions)								11b)
Sec	tion B—Gains From Str									•	
	(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gi sales i		ba		ost or other us expense of sale		(f) Gain. If column (d) is more than (e enter difference. Otherwise, enter -	e),
12					1			1			į
								!		Г	<u> </u>
13a	Enter the short-term portion of Schedule D (see instructions)								13a		
	Enter the long-term portion of Schedule D (see instructions) Tt III Unrecognized G	of gains fro	m line 12, 0	column (f), here	and include	on the	appro	priate line of	13b		<u> </u>
Pai	rt III Unrecognized G	iains Fro	m Positi	ons Held on	Last Day	ot Tax	x Yea	ar. Memo Ent	try Or		
	(a) Description of property		(b) Datacquire		market value o		(d)	(d) Cost or other basis as adjusted		(e) Unrecognized If column (c) is n than (d), enter diffe Otherwise, enter	nore erence.
14										· · · · · · · · · · · · · · · · · · ·	
								į			

Cat. No. 13715G

Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

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

OMB No. 1545-0908

Attachment Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

	less. Als	o, list certain pu	blicly traded sec	curities e	even if t	ne deductio	n is	claimed a deduction of over \$5,000 (see instru		
Par	t I Informati	on on Donated	Property—If yo	u need	more sp	ace, attach	a st	atement.		
1		(a) Name and addre				(b) [escript	ion of donated property		
Α										
В										
С										
D										
Е										
Note	If the amount you	claimed as a dedu	uction for an item	is \$500 o	r less, yo	u do not hav	e to c	omplete columns (d), (e),	and (f).	
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Dono	or's cost ted basis	(g) Fair marke		(h) Method used to determ market value	etermine the fair	
Α										
В										
С										
D										
E							L			
Par	Other Inf							erest in property listed atribution listed in Part		
a b c	separate statement Total amount clair Name and addrest from the donee on Name of charitable org	om Part I that ident. med as a deduction s of each organizerganization above) panization (donee)	entifies the prope on for the property ation to which and	rty ►	Part I: (f Part II app (1) For this i (2) For any i	lies to tax ye	o more than one proper	· · · · · · · · · · · · · · · · · · ·	
	Address (number, stree	et, and room or suite no	0.)							
	City or town, state, and	d ZIP code								
	For tangible propersulations from tangible propersulations from the following terms of the	•		-		•	of the	property -		
	statement (see ins	structions).						nd attach the required	Vac N-	
а								ispose of the donated	Yes No	
	organization in co of the property, in	operative fundrais cluding the right to	ing) the right to the vote donated se	ne income curities,	e from th to acquir	e donated pre e the propert	opert y by p	ipating with the donee y or to the possession purchase or otherwise,		
С										

Form	8283 (Rev. 10-98)										F	Page Z
Name	e(s) shown on your	income tax return									Identifying number	
Sec	dedu trade	raisal Summaryontion of more the securities only undonated art, you	nan \$5,000 / in Section	per i A.	item	or grou	p. Èxce	ption	n. Report contrib	ution	ns of certain pul	
Pa		mation on Dona					-					
4 Art	Check type of Art* (contr Art* (contr includes painting uscripts, historica		or more) n \$20,000) ercolors, print other similar ol	s, dra	Real I Coin (wings,	Estate Collectio ceramic	ns s, antique	☐ G ☐ B e furni	ems/Jewelry ooks ture, decorative art	s, tex	Stamp Collect Other tiles, carpets, silver	r, rare
5		of donated property (if attach a separate state		(b) If	tangible				a brief summary of the time of the	e overa	(c) Appraised fa	air
Α												
B C												
D												
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's adjusted		r		rgain sales unt receive		(h) Amount claimed deduction		instructions (i) Average trading pr of securities	
A B												
С												
D		(D.) (1)										
га	rt II Taxp	ayer (Donor) St							. See instruction		ppraisai identiile	:s as
(per		owing item(s) include tifying letter from Par (donor)							>	sed va	lue of not more than	1 \$500
		aration of Appra	aiser									
of th	e foregoing person	of the donor, the donors, or married to aron, I performed the r	ny person who	is rela	ated to	any of the	ne foregoi	ng per	sons. And, if regular			
as do on a desc	escribed in the ap percentage of t cribed in the qua	nold myself out to the praisal, I am qualifie he appraised proper lified appraisal or the liability). I affirm that	d to make app rty value. Furt nis appraisal s	oraisals hermo summa	s of the re, I u iry ma	e type of p inderstand y subject	property by that a forme to the	eing va alse or ne pen	alued. I certify that the fraudulent overstate alty under section 6	ne app ement 5701(a	raisal fees were not of the property val (aiding and abettir	based lue as
Sig												
Her Busin		ling room or suite no.)				Title ▶			Date of app	raisal J	Identifying number	
City o	or town, state, and	ZIP code										
Ĵ			mant Tab	0.001	mplet	ad by t	ao obori	tabla	organization			
This	charitable orga	ee Acknowledgr anization acknowle	edges that it	is a o	ualifie	ed organ	ization u			that	it received the do	nated
orop	perty as describ	ped in Section B, F	Part I, above	on >	· —				(Date)			
B, P	Part I (or any po	ganization affirms ortion thereof) with onor a copy of that	in 2 years af	ter the	e date	of rece	pt, it wil	l file F	orm 8282, Donee	Infor	mation Return, wit	th the
		ion intend to use t	he property	for an	unrel	lated use					. ▶ ☐ Yes ☐	No
vame	e of charitable orga	nization (donee)					⊾mpioyer	iaentifi	cation number			
Addr	ess (number, street,	and room or suite no.)					City or tow	n, state	e, and ZIP code			
Autho	uthorized signature						Title				Date	

Department of the Treasury

Internal Revenue Service

Mortgage Interest Credit

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

► Attach to Form 1040.

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

► See instructions on back.

OMB No. 1545-0930

2004

Attachment
Sequence No. 53

Name(s) shown on Form 1040

Your social security number

Part I **Current Year Mortgage Interest Credit** Interest paid on the certified indebtedness amount. If someone else (other than your spouse 1 if filing jointly) also held an interest in the home, enter only your share of the interest paid . Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced 3 your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. 4 Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396 5 Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396 6 Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396 . . . 7 7 Add lines 3 through 6 . . . 8 8 Enter the amount from Form 1040, line 45 Enter the total of the amounts from Form 1040, lines 46 through 51 9 10 10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 53, and check box a on that line. 11 Part II Mortgage Interest Credit Carryforward to 2005. (Complete only if line 11 is less than line 7.) 12 Add lines 3 and 4. 13 14 Enter the **larger** of line 11 or line 12 15 Subtract line 14 from line 13 15 16 2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15 . . . 16 17 17 18 18 2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17

2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-.

19

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008 Attachment Sequence No. 88

Identifying number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

		,,	
Part I 2004 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before co	mpleting	Dort I	
Rental Real Estate Activities With Active Participation (For the definition of active participatio		art i.	
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.	. 1d		
Commercial Revitalization Deductions From Rental Real Estate Activities			
2a Commercial revitalization deductions from Worksheet 2, column (a) 2a ()		
b Prior year unallowed commercial revitalization deductions from			
Worksheet 2, column (b))	,	
c Add lines 2a and 2b	. 2c	()
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.	. 3d		-
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 856 Report the losses on the forms and schedules normally used			
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 g 			
• Line 3d is a loss (and lines 1d and 2c are zero or more), skip Pa		•	
Caution: If your filing status is married filing separately and you lived with your spouse at any time Part II or Part III. Instead, go to line 15.	auring me	year, do not com	пріеце
Part II Special Allowance for Rental Real Estate With Active Participation			
Note: Enter all numbers in Part II as positive amounts. See page 8 for an example.			
5 Enter the smaller of the loss on line 1d or the loss on line 4	. 5		
6 Enter \$150,000. If married filing separately, see page 8 6			
7 Enter modified adjusted gross income, but not less than zero (see page 8)			
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.			
 Subtract line 7 from line 6	e 8 9		
10 Enter the smaller of line 5 or line 9	10		
If line 2c is a loss, go to Part III. Otherwise, go to line 15.	. [
Part III Special Allowance for Commercial Revitalization Deductions From Ren			s
Note: Enter all numbers in Part III as positive amounts. See the example for Part II of			
11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instruction			
12 Enter the loss from line 4	. 12		_
 Reduce line 12 by the amount on line 10			-
Part IV Total Losses Allowed	. 17		

15

Add the income, if any, on lines 1a and 3a and enter the total.

Total losses allowed from all passive activities for 2004. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return ,

15

16

Low-Income Housing Credit

OMB No. 1545-0984

2004

Attachment
Sequence No. 36b

Department of the Treasury Internal Revenue Service (99) ► See instructions on back.

► Attach to your tax return.

Name(s) shown on return

Par	Current Year Credit			
1	Number of Forms 8609 attached			
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2		
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3) .	3a		
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding			
	tax year?			
	buildings that had a decreased basis. If you need more space, attach a schedule.			
	(i)			
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4		
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			
	If you are a— Then enter the total of the current year credits from—			
	a Shareholder Schedule K-1 (Form 1120S), box 13, codes A and B			
	b Partner Schedule K-1 (Form 1065), box 15, codes A and B, or Schedule K-1 (Form 1065-B), box 8	5		
	c Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity			
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6		
7	Current year credit or passive activity credit (see instructions)	7		
Par	t II Allowable Credit		ı	
8	Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 43			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,			
	Part I, line 1; or the applicable line of your return	8		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a			
	and 1b, or the amount from the applicable line of your return			
9	Alternative minimum tax:			
•	Individuals. Enter the amount from Form 6251, line 35			
•	Corporations. Enter the amount from Form 4626, line 14	9		+
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 J	40		
10	Add lines 8 and 9	10		+
	Foreign tax credit	_		
	Credits from Form 1040, lines 47 through 53	_		
	Possessions tax credit (Form 5735, line 17 or 27)	_		
d	Credit for fuel from a nonconventional source	_		
е	Qualified electric vehicle credit (Form 8834, line 20)	446		
f	Add lines 11a through 11e	11f		-
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12		_
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	_		
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	_		
15	Tentative minimum tax (see instructions):			
	• 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 Form 1041,			
	Schedule I, line 54			
16	Enter the greater of line 14 or line 15	16		+
17	Subtract line 16 from line 12. If zero or less, enter -0	17		+
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form			
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	40		
	G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18		

Department of the Treasury

Internal Revenue Service (99)

Nondeductible IRAs

► See separate instructions.

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

OMB No. 1545-1007 Attachment Sequence No.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions. Your social security number Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no. Fill in Your Address Only if You Are Filing This Form by Itself and Not City, town or post office, state, and ZIP code With Your Tax Return

Part I

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

Complete this part only if:

- You made nondeductible contributions to a traditional IRA for 2004,
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other than a rollover, conversion, recharacterization, or return of certain contributions) and you made nondeductible contributions to a traditional IRA in 2004 or an earlier year, or

	 You converted part, but not all, of your traditional, SEP, and Sli you recharacterized) and you made nondeductible contribution 					
1	Enter your nondeductible contributions to traditional IRAs for 2004, i 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the					
2	Enter your total basis in traditional IRAs (see page 5 of the instruction	s) .		. 2		
3	Add lines 1 and 2			. 3		
	In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? No Enter the line 14. Do of Part I. Yes Go to line	o not o	nt from line 3 on complete the rest			
4	Enter those contributions included on line 1 that were made from Janua 15, 2005	ril 4	4			
5	Subtract line 4 from line 3			5		
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2004, plus any outstanding rollovers (see page 6 of the instructions)	6				
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7				
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts converted that you later recharacterized (see page 6 of the 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		4		
13	Add lines 11 and 12. This is the nontaxable portion of all your distribu	tions		13		
14	Subtract line 13 from line 3. This is your total basis in traditional IF			er		
15	years	· ·		. 14		
15	Form 1040A, line 11b; or Form 1040NR, line 16b		,	·		
	Note: You may be subject to an additional 10% tax on the amount on age 59½ at the time of the distribution (see page 7 of the instructions,					

Form 8606 (2004) Page **2**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding

2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

any portion you recharacterized).

	your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 1)	SIMPI	LÉ IRAs to Roth	IRAs
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 2004. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the 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 page 7 of the instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		
Pa	Distributions From Roth IRAs Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rol return of certain contributions—see page 7 of the instructions).	lover,	recharacterizatio	on, or
19	Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23		
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24		
25	Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0 Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		
Are by I	Here Only if You Filing This Form tself and Not With r Tax Return Under penalties of perjury, I declare that I have examined this form, including accompanying at knowledge and belief, it is true, correct, and complete. Your signature	tachme	ents, and to the best	of my

SCHEDULE A (Form 8609)

(Rev. November 2003) Department of the Treasury Internal Revenue Service

A Building owner's name

Annual Statement

▶ Attach to Form 8609 and file with owner's Federal income tax return.

B Identifying number ▶

OMB No. 1545-0988

Attachment Sequence No. **36a**

	C Building identification numbe	r►		
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a cobuilding? Yes No. If "No," see instructions.	opy th	ereof) for the abo	ove
E	Did the above building qualify as a part of a qualified low-income housing project and meet the reas of the end of your tax year? Yes No. If "No," see instructions and stop here.	equire —	ments of section	42
F 	Was there a decrease in the qualified basis of the above building for this tax year? Linstructions. If "No" and the entire credit has been claimed in prior tax years, stop here.	s 📙	No. If "Yes,"	see
1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2		
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5		
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	7		
8	Part-year adjustment for disposition or acquisition during the tax year	8		
9	Credit percentage. Enter one-third of the percentage on line 5	9		
10	Multiply line 7 or line 8 by the percentage on line 9	10		
11	Section 42(f)(3)(B) modification	11		
12	Add lines 10 and 11	12		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13		
14	Disallowed credit due to Federal grants (see instructions)	14		
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than	l		
	the amount shown on Form 8609, Part I, line 1b	15		
16	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18		

General Instructions

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

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Tax for Children Under Age 14 With Investment Income of More Than \$1,600

Department of the Treasury Internal Revenue Service (99) OMB No. 1545-0998

Attachment Sequence No. **33**

Child's social security number Child's name shown on return Before you begin: If the child, the parent, or any of the parent's other children under age 14 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). B Parent's social security number Parent's name (first, initial, and last). Caution: See instructions before completing. Parent's filing status (check one): Married filing separately Head of household Single Married filing jointly Qualifying widow(er) Part I Child's Net Investment Income 1 Enter the child's investment income (see instructions) If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,600. 2 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do 3 Enter the child's **taxable income** from Form 1040, line 42: Form 1040A, line 27: or Form 1040NR. 4 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do 5 Tentative Tax Based on the Tax Rate of the Parent Enter the parent's taxable income from Form 1040, line 42: Form 1040A, line 27: Form 1040EZ, line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 39; or Form 1040NR-EZ, line 14. If zero 6 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named 7 above. **Do not** include the amount from line 5 above 8 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or 9 Schedule J (Form 1040) is used to figure the tax, check here Enter the parent's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, 10 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 11 13 and go to Part III 12a **12a** Add lines 5 and 7 12b **b** Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) **13** Multiply line 11 by line 12b Child's Tax-If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16. Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or 15 Schedule J (Form 1040) is used to figure the tax, check here 16 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or 17 Schedule J (Form 1040) is used to figure the tax, check here Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 43; Form 1040A, line 28; or Form 1040NR, line 40 18

Department of the Treasury Internal Revenue Service (99)

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

➤ See instructions on pages 3 and 4.

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

OMB No. 1545-1073

2004

Attachment Sequence No. 74

Name(s) shown on return

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
		T		
1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2003 you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here.	11		
	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result.	10		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	14		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	17		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2005			
		T		
16	Enter the amount from your 2003 Form 6251, line 35, or 2003 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2003 minimum tax credit carryforward. Enter the amount from your 2003 Form 8801, line 26	19		
20	Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2004 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2005. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Pa	rt III Tax Computation Using Maximum Capital Gains Rate	es	
	Caution: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions be		
27	Enter the amount from Form 8801, line 10		27
28	Enter the amount from line 26 of your 2003 Schedule D (Form 1040) (line 23 of the 2003 Schedule D (Form 1041)) or line 13 of your 2003 Schedule D Tax Worksheet*	28	
29	Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d, column (2), of the 2003 Schedule D (Form 1041)	29	
30	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet	30	
31	Enter the smaller of line 27 or line 30		31
32	Subtract line 31 from line 27		32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing result		33
34	Enter: • \$56,800 if married filing jointly or qualifying widow(er) for 2003, • \$28,400 if single or married filing separately for 2003, • \$38,050 if head of household for 2003, or • \$1,900 for an estate or trust	34	
35	Enter the amount from line 27 of your 2003 Schedule D (Form 1040) (line 24 of the 2003 Schedule D (Form 1041)) or line 14 of the 2003 Schedule D Tax Worksheet*, whichever applies. If you did not complete either Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, enter -0-	35	
36	Subtract line 35 from line 34. If zero or less, enter -0	36	
37	Enter the smaller of line 27 or line 28	37	
38 39 40	Enter the smaller of line 36 or line 37	38 39 40	
41	Multiply line 40 by 5% (.05)		41
42	Subtract line 40 from line 38. If zero or less, enter -0- and go to line 48	42	
43	Enter your qualified 5-year gain, if any, from your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32)		
44	Enter the smaller of line 42 or line 43	44	
45	Multiply line 44 by 8% (.08)	, . ,	45
46 47	Subtract line 44 from line 42	46	47
48	Subtract line 40 from line 39	48	
49	Subtract line 38 from line 37	49	_
50	Enter the smaller of line 48 or line 49	50	
51	Multiply line 50 by 15% (.15)		51
52	Subtract line 50 from line 49	52	
53	Multiply line 52 by 20% (.20)	Otherwise, go to line 54.	53
54	Subtract line 37 from line 31	54	
55	Multiply line 54 by 25% (.25)		55 56
56	Add lines 33, 41, 45, 47, 51, 53, and 55		30
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately) (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500	(\$1,750 if married filing	57
=-	separately) from the result		57
58	Enter the smaller of line 56 or line 57 here and on line 11		58

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-1620

2004

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Attachment Sequence No. 47

	e(s) shown on return	Your social security number
Pa	rt I All Filers	
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instruction or page 37 of the Form 1040A instructions. 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, or Form 1040A, line 33	. 2
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	. 3
4a b 5	Enter your total earned income. See the instructions on back	. 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. 	
Pai	rt II Certain Filers Who Have Three or More Qualifying Children	
7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0	
9 10	Add lines 7 and 8	
	41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	
11	Subtract line 10 from line 9. If zero or less, enter -0	. 11
12	Enter the larger of line 6 or line 11 here	. 12
	Next, enter the smaller of line 3 or line 12 on line 13.	
Pa	rt III Your Additional Child Tax Credit	
13	This is your additional child tax credit	Enter this amount on Form 1040, line 67, or Form 1040A, line 42.

Parents' Election To Report Child's Interest and Dividends

► See instructions on back.

OMB No. 1545-1128 Attachment

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on your return

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

if yo	tion: The Federal income tax on your child's income, including qualified dividends and capital gau file a separate tax return for the child instead of making this election. This is because you car your child could take on his or her own return. For details, see Tax benefits you may not take	not ta	ake certain tax bei	e less nefits
A	Child's name (first, initial, and last)		hild's social security n	umber
С	If more than one Form 8814 is attached, check here			
Pa	Child's Interest and Dividends To Report on Your Return			
1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a			
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4		
5	Base amount	5	1,600	00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6		
Pai	Tax on the First \$1,600 of Child's Interest and Dividends			
7	Amount not taxed	7	800	00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0	8		
9	Tax. Is the amount on line 8 less than \$800? No. Enter \$80 here and see the Note below. Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9		
Note	e: If you checked the box on line C above, see the instructions. Otherwise, include the amount fro	om line	e 9 in the tax vou	enter

on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

8815

Department of the Treasury Internal Revenue Service (99

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-1173

2004

Attachment

Name(s) shown on return

Attachment Sequence No. 57 Your social security number

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	Name	(b) e and address of eligible edu	ıcational	institution
If y	bu need more space, attach a statement.				
2	Enter the total qualified higher education expenses you column (a) of line 1. See the instructions to find out whi			2	
3	Enter the total of any nontaxable educational benefit fellowship grants) received for 2004 for the person(s) liste			3	
4	Subtract line 3 from line 2. If zero or less, stop. You ca	nnot take the e	xclusion	4	
5	Enter the total proceeds (principal and interest) from a issued after 1989 that you cashed during 2004		d I U.S. savings bonds	5	
6	Enter the interest included on line 5 (see instructions)			6	
7	If line 4 is equal to or more than line 5, enter "1.000." by line 5. Enter the result as a decimal (rounded to at le			7	× .
8	Multiply line 6 by line 7	•	-	8	
9	Enter your modified adjusted gross income (see instruction Note: If line 9 is \$74,850 or more if single or head of his \$119,750 or more if married filing jointly or qualifying with You cannot take the exclusion.	nousehold, or	9	_	
10	Enter: \$59,850 if single or head of household; \$89,750 if jointly or qualifying widow(er)	•	10		
11	Subtract line 10 from line 9. If zero or less, skip line 12, line 13, and go to line 14		11		
12	Divide line 11 by: \$15,000 if single or head of housel qualifying widow(er). Enter the result as a decimal (round to the content of the conte			12	× .
13	Multiply line 8 by line 12			13	
14	Excludable savings bond interest. Subtract line 13 fr Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040)			14	
_					

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2004 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if all four of the following apply.

- 1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989. $\,$
- 2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.
 - 3. Your filing status is any status except married filing separately.
- 4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190 Attachment

Internal Revenue Service

Department of the Treasury ► Attach to your tax return. Sequence No. 109 Name(s) shown on tax return Identifying number Information on the Like-Kind Exchange Part I 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 ▶ Date like-kind property given up was originally acquired (month, day, year) 3 4 Date you actually transferred your property to other party (month, day, year) Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year) 5 Date you actually received the like-kind property from other party (month, day, year) (see instructions) 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 Related Party Exchange Information 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) 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 directly or indirectly (such as through an intermediary) sell or dispose of any During this tax year (and before the date that is 2 years after the last transfer of property that was part of the 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. 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 \tag{ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received Part III 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. Fair market value (FMV) of other property given up Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the 14 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced 15 15 (but not below zero) by any exchange expenses you incurred (see instructions) 16 16 17 17 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 19 19 20 Enter the smaller of line 15 or line 19, but not less than zero 21 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule

D or Form 4797, unless the installment method applies (see instructions)

Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions

Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23.

22

23

24

25

23

24

Empowerment Zone and Renewal Community Employment Credit

► Attach to your tax return.

OMB No. 1545-1444

2004

Attachment
Sequence No. 99

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

Identifying number

Par	rt I Current Year Credit	'		
1	Enter the total qualified wages paid or incurred during calendar year 2004 only (see	instructions)		
а	Qualified empowerment zone wages		1a	
b	Qualified renewal community wages	` ′	1b	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salarie	` '	2	
3	Form 8844 If you are a— Then enter the total of the current year credits from			
	credits from a Shareholder Schedule K-1 (Form 1120S), box 13, code G, H, or			
	pass-through b Partner Schedule K-1 (form 1065), box 15, code G, H, or N			
	entities: c Beneficiary Schedule K-1 (Form 1041), line 14	\	3	
	d Patron Written statement from cooperative			
4	Add lines 2 and 3		4	
5	Empowerment zone and renewal community employment credit included on line 4	from passive		
	activities (see instructions)		5	
6	Subtract line 5 from line 4		6	
7	Passive activity credit allowed for 2004 (see instructions)		7	
8	Carryforward of empowerment zone and renewal community employment credit to 200	4	8	
9	Carryback of empowerment zone and renewal community employment credit from 2005 (se	, i	9	
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates		40	
Dar	cooperatives, see instructions.)		10	
11	Regular tax before credits:			
•	Individuals. Enter the amount from Form 1040, line 43			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120		11	
	Part I, line 1; or the applicable line of your return	/		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a 1b, or the amount from the applicable line of your return			
12	Alternative minimum tax:)		
	Individuals. Enter the amount from Form 6251, line 35			
•	Corporations. Enter the amount from Form 4626, line 14	1	12	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
13	Add lines 11 and 12		13	
14a	1440			
b	Credits from Form 1040, lines 47 through 53			
С	Possessions tax credit (Form 5735, line 17 or 27)			
d	Credit for fuel from a nonconventional source			
е	Qualified electric vehicle credit (Form 8834, line 20)			
f	Add lines 14a through 14e		14f	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -	0- on line 23	15	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-			
17	Tentative minimum tax (see instructions)			
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)			
19	Multiply line 17 by 75% (.75)		20	
20	Enter the greater of line 18 or line 19		20	
21	Subtract line 20 from line 15. If zero or less, enter -0		22	
22	General business credit (see instructions)		23	
23	Subtract line 22 from line 21		20	
24	1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the application	· · · · · · · · · · · · · · · · · · ·		
	return. If line 23 is smaller than line 10, see instructions		24	

Archer MSAs and Long-Term Care Insurance Contracts

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-1561

2004

Attachment
Sequence No. 39

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

Social security number of MSA account holder. If both spouses

	have MSAs, see page 1 of the instructions		1	1		
Sec	tion A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and	comp	olete Se	ectio	n B.	
Pai	General Information. See page 2 of the instructions.					
				Y	es	No
1a	Did you or your employer make contributions to your Archer MSA for 2004?		. 1	а		
b	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?		. 1	b		
С	If line 1a is "Yes," indicate coverage under high deductible health plan: \square Self-Only or \square F	amily			Α,	
2a	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for	2004?	2	а		
	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?		. 2	b _		
	3	amily				
Par	Archer MSA Contributions and Deductions. See page 2 of the instructions beful If you are filing jointly and both you and your spouse have high deductible he					
	coverage, complete a separate Part II for each spouse (see page 2 of the instruc	tions).				
3	Total employer contributions to your Archer MSA(s) for 2004 3					
4	Archer MSA contributions you made for 2004, including those made from January 1, 2005, through					
	April 15, 2005, that were for 2004. Do not include rollovers (see page 4 of the instructions)	4				
5	Limitation from the worksheet on page 3 of the instructions	5				
6	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible					
	health plan. (If self-employed, enter your earned income from the trade or business under which					
	the high deductible health plan was established.)	6				
7	Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 35. On the dotted line next to line 35, enter "MSA" and the amount .	7				
	Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instruct	-				
Pai	t III Archer MSA Distributions	/				
8a	Total distributions you and your spouse received in 2004 from all Archer MSAs (see page 4 of					
ou	the instructions)	8a				
b	Distributions included on line 8a 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 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b				
С	Subtract line 8b from line 8a	8c				
9	Unreimbursed qualified medical expenses (see page 4 of the instructions)	9				
10	Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0 Also					
	include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter	10				
44.	"MSA" and the amount	10				
11a	If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here					
h	Additional 15% tax (see page 4 of the instructions), check here					
b	on line 10 that are subject to the additional 15% tax. Also include this amount in the total on					
	Form 1040, line 62. On the dotted line next to line 62, enter "MSA" and the amount	11b				
Sec	tion B. Medicare Advantage MSA Distributions. If you are filing jointly and both you a	,				
	distributions in 2004 from a Medicare Advantage MSA, complete a separate Se (see page 5 of the instructions).	ection	B for e	each	spo	use
12	Total distributions you received in 2004 from all Medicare Advantage MSAs (see page 5 of the					
12	instructions)	12				
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13				
14	Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less,					
•	enter -0 Also include this amount in the total on Form 1040, line 21. On the dotted line next					
	to line 21, enter "Med MSA" and the amount	14			\perp	
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional					
_	50% Tax (see page 5 of the instructions), check here					
b	Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on	45:				
	Form 1040, line 62. On the dotted line next to line 62, enter "Med MSA" and the amount	15b				

the amount.

Social security number of policyholder >

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C on page 6 of the instructions before completing this section. If more than one Section C is attached, check here . . . 16a Name of insured ▶ b Social security number of insured ▶ In 2004, 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 □ No No Note: If "Yes" and the only payments you received in 2004 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28. 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 19 Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040. line 21. 20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts . . . 20 21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any 21 amounts you received because the insured was terminally ill (see page 7 of the instructions) . 22 22 Add lines 20 and 21 Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27. 23 23 Multiply \$230 by the number of days in the LTC period Costs incurred for qualified LTC services provided for the insured 24 during the LTC period (see page 7 of the instructions) 25 Enter the larger of line 23 or line 24 25 Reimbursements for qualified LTC services provided for the insured 26 26 Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions. 27 27 Per diem limitation. Subtract line 26 from line 25 .

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

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Department of the Treasury Internal Revenue Service (99)

Education Credits (Hope and Lifetime Learning Credits)

► See instructions.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2004

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years 1 (a) Student's name (b) Student's (c) Qualified (d) Enter the			
1 (a) Student's name (c) Qualified	s for the s a	ame student.	_
(as shown on page 1 of your tax return) (b) Student's social security number (as social security numb	Subtract in (d) from umn (c)	(f) Enter one of the amou column (c	ınt in
2 Add the amounts in columns (d) and (f) 2			
3 Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are tak the lifetime learning credit for another student, go to Part II; otherwise, go to Part III			
Part II Lifetime Learning Credit	3		
4 Caution: You (a) Student's name (as shown on page 1 (b) Student's sa	ocial security	(c) Qualific	ed
cannot take the of your tax return) number (as sho	own on page	expenses ((see
Hope credit and First name Last name 1 of your ta	ax return)	instruction	ns)
credit for the same	<u> </u>		1
student in the	<u> </u>		+
same year.	5		
5 Add the amounts on line 4, column (c), and enter the total6 Enter the smaller of line 5 or \$10,000	6		
7 Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III			
Part III Allowable Education Credits			
8 Tentative education credits. Add lines 3 and 7	. 8		
9 Enter: \$105,000 if married filing jointly; \$52,000 if single, head of			
household, or qualifying widow(er)			
Enter the directificant form 1040, line 07, of 10111 10407, line 22	+		
11 Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits			
12 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of			
household, or qualifying widow(er)			
13 If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 a			
go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result			
a decimal (rounded to at least three places)		× .	Τ
 Multiply line 8 by line 13			+
			\top
16 Enter the total if any of your credits from Form 1040 lines 46 through 48 or Fo			
16 Enter the total, if any, of your credits from Form 1040, lines 46 through 48, or Fo 1040A, lines 29 and 30	. 10		
1040A, lines 29 and 30	ion		
1040A, lines 29 and 30	ion 17		
1040A, lines 29 and 30	ion 17		

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040 or Form 1040A. ► See instructions on back. OMB No. 1545-1805

2004

Attachment
Sequence No. 129

Name(s) shown on return

Your social security number



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

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a student (see instructions).

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Department of the Treasury Internal Revenue Service

New York Liberty Zone Business Employee Credit

► Attach to your tax return.

OMB No. 1545-1785

2004

Attachment
Sequence No. 132

Name(s) shown on return

Identifying number

Identifying number

Pal	Current Year Credit (Members of a controlled group, see instructions.)		
1	Enter the total qualified wages paid or incurred during the tax year to New York (NY) Li	,	
	Zone business employees for work performed during calendar year 2002 or 2003 who have		
	Worked for you at least 120 hours but fewer than 400 hours \$		
b	Worked for you at least 400 hours		
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wag		
3	NY Liberty Zone If you are a— Then enter the NY Liberty Zone business employee credits f	rom—	
	business a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or N		
	employee credits b Partner Schedule K-1 (Form 1065), box 15, code G, H, or N	3	
	from pass-through c Beneficiary Schedule K-1 (Form 1041), line 14		
4	Add lines 2 and 3	4	
5	NY Liberty Zone business employee credit included on line 4 from passive activities		
	instructions)	I	
6	Subtract line 5 from line 4	I	
7	NY Liberty Zone business employee passive activity credit allowed for 2004 (see instructi		
8	Carryforward of NY Liberty Zone business employee credit to 2004	I	
9	Carryback of NY Liberty Zone business employee credit from 2005 (see instructions)		
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, t		
Des	cooperatives, regulated investment companies, and real estate investment trusts, see instruct	ions.) 10	
Par	rt II Allowable Credit		
11	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 43		
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,		
	Part I, line 1; or the applicable line of your return	11	
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a		
	and 1b, or the amount from the applicable line of your return		
12	Alternative minimum tax:		
•	Individuals. Enter the amount from Form 6251, line 35	10	
•	Corporations. Enter the amount from Form 4626, line 14	12	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	40	
13	Add lines 11 and 12	. 13	
	Foreign tax credit		
	O Credits from Form 1040, lines 47 through 53		
	r 63363310113 tax credit (1 01111 0700, line 17 01 27)		
	orealt for facilitating moneoniversional source		
	Qualified electric verifice credit (Ferrif 6004, fine 20)	14f	
	Add lines 14a through 14e	· · ·	
	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line	20 15	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	17	
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	· · ·	
18	Subtract line 17 from line 15. If zero or less, enter -0-		
19	General business credit (see instructions)		
20	Subtract line 19 from line 18. If zero or less, enter -0-		
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Sch	Form	
	G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instruc		
	G, into 20, or the applicable line of your return. If line 20 to ornalior than line 10, see institut	21	

Health Coverage Tax Credit

Department of the Treasury

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-1807

2004

Attachment
Sequence No. 134

	al nevenue Service	Sequence No. 104
Name	e of recipient (if both spouses are recipients, complete a separate form for each spouse)	Recipient's social security number
Bef	ore you begin: See Definitions and Special Rules that begin on page 2.	
CAL	Do not complete this form if you can be claimed as a dependent on someone else's 20	004 tax return.
Pa	Complete This Part To See if You Are Eligible To Take This Credit	
1	Check the boxes below for each month in 2004 that all of the following statements were true or	n the first day of that month
•	 You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, of Corporation (PBGC) pension recipient. 	-
	• You were covered by a qualified health insurance plan for which you paid the premiums.	
	• You were not entitled to Medicare Part A or enrolled in Medicare Part B.	
	• You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).	
	• You were not enrolled in the Federal Employees Health Benefits Program or eligible to recomilitary health system (TRICARE).	eive benefits under the U.S.
	• You were not imprisoned under Federal, state, or local authority.	
	 You were not covered by, or eligible for coverage under, any employer-sponsored health insuon page 3). 	urance plan (see instructions
	☐ January ☐ February ☐ March ☐ April ☐ May ☐	June
	☐ July ☐ August ☐ September ☐ October ☐ November ☐	December
Pai	rt II Health Coverage Tax Credit	
2	Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1	2
	Note. You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).	
3	Enter the total amount of any (a) Archer MSA and health savings account distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2004	3
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take the credit	4
5	Multiply line 4 by 65% (.65) and enter the result	5
6	Advance payments, if any, from Form 1099-H, box 1	6
7	Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0 Also include on Form 1040, line 69, or Form 1040NR, line 63, and check box c on that line	7

Health Savings Accounts (HSAs)

OMB No. 1545-1911

Department of the Treasury Internal Revenue Service

► Attach to Form 1040.

► See separate instructions.

Attachment Sequence No. 138

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions Name(s) shown on Form 1040

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

Pai	filing jointly and both you and your spouse each have separate HSAs, complete a spouse (see page 2 of the instructions).			
1	Check the box to indicate your coverage under a high-deductible health plan during 2004 (see page 2 of the instructions) ▶ ☐ Self-only ☐ Family			
2	HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer contributions or rollovers (see page 2 of the instructions)	2		
3	If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage).			
4	All others, enter the limit from the worksheet on page 3 of the instructions	4		
5	Subtract line 4 from line 3. If zero or less, enter -0	5		
6	If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount to enter. All others, enter the amount from line 5	6		
7	If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page 4 of the instructions	7		
8	Add lines 6 and 7	8		
9	Employer contributions made to your HSAs for 2004	9		
10	Subtract line 9 from line 8. If zero or less, enter -0	10		<u> </u>
11	HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 28 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).			
Pai	HSA Distributions. If you are filing jointly and both you and your spouse each homeomplete a separate Part II for each spouse.	ave se	parate HSAs,	
12a	Total distributions you received in 2004 from all HSAs (see page 5 of the instructions)	12a		
b	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)	12b		
С	Subtract line 12b from line 12a	12c		
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13		
14	Taxable HSA distributions. Subtract line 13 from line 12c. 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 "HSA" and the amount	14		
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here			
b	Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount	15b		

THE FOLLOWING PAGES OF THE TEXT ARE THE CORRESPONDING DOLLAR AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS).

For the year Link 1 - Tible 31 2014, or other tax year legenting 7004 existing 700 Your feet name and nitial Last name Your social security number Your social security numb	1040	- 1	6. Individual Income Tax Re	()) / / \\	(99)	IRS Use O	nly—Do no	t write or	staple in this space.
See instructions on page 16.		For	the year Jan. 1-Dec. 31, 2004, or other tax year be	ginning , 200	14, ending		•		
Transmitter on page 18. If a joint return, scouse's first name and initial Last name Important	Label	Yo	ur first name and initial	Last name			-	Your s	social security number
The content of the	(See								
Home eddress (number and street). If you have a P.O. box, see page 16.	on page 16.)	B I Ifa ≣ I	a joint return, spouse's first name and initial	Last name				Spous	e's social security number
Otherwise, please print or type. City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. Vour Presidential Election Campaign Note. Checking "Yes" will not change your tax or reduce your refund. Spouse Check only one box. The completion one box. The completion of the complet	Use the IRS	Но	ome address (number and street). If you have	a P.O. box, see page 16).	Apt. no.	Ė	_	Important A
Note, Checking "Yee" will not change your tax or reduce your refund. You Spouse You Spouse	Otherwise,	:							-
Note. Checking "Yes" will not change your fax or reduce your retund. You spouse filling a joint return, want \$3 to go to this fund? Yes No Yes	produce print		y, town or post office, state, and ZIP code. If	f you have a foreign addr	ress, see pa	ige 16.	J		
Do you, or your spouse if filing a joint return, want \$3 to go to this fund?			Note Observing (SVer)					Yo	u Spouse
Filing Status Check only one box. Married filing jointly (even if only one had income) and full name here. Exemptions 6a		ın 🕨	· · · · · · · · · · · · · · · · · · ·	,			. •	□Ye	
Check only one box. 3		1 [Single		4 Hea	d of househo	old (with c	ualifyin	g person). (See page 17.)
Exemptions Sand Yourself, If someone can claim you as a dependent, do not check box 8 a Boxes-check box 9 a Boxes-check bo	Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente
Exemptions 6a		3	• . , .						
Exemptions b Sopuse c Dependents:	one box.		_				v(er) with	depen	
C Dependents (1) First name	Evamptions			ou as a dependent, d	o not che	ck box 6a		}	on 6a and 6b
Income than four dependents, see page 18. Income than four dependents on the than than the than than the than the than the than the than than than than than than than than	Exemplions			(0) D	(3)	Dependent's	(4) if qua	ifvina	
If more than four dependents, see page 18. d Total number of exemptions claimed		C	•		rola	tionship to	child for chi	ld tax	•
Comparison Co			(1) First flame Last flame	1 1		you	credit (see pa	ige 18)	
Compage 18.	If more than four			1 1					
d Total number of exemptions claimed	•		-	1 1			ㅡ片		Dependents on 6c
Income Total number of exemptions claimed Total number of exemptions Total number of	page 18.								not entered above
Income		d	Total number of exemptions claimed						
Attach Form(s)		7		m(s) W-2	, , , , , , , , , , , , , , , , , , , ,			7	
We2 here. Also attach Forms We2 here. Also attach Forms We2 here. Also attach Forms We3 withheld. 10 Taxable refunds, credite, or offsets of state and local income taxes (see page 20) 11 Taxable refunds, credite, or offsets of state and local income taxes (see page 20) 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here □ 14 Other gains or (losses). Attach Form 4797 15a IBA distributions 16a Pensions and annibities 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 Income or (loss). Attach Schedule F 20a Vinemployment compensation 19 Unemployment compensation 19 Unemployment compensation 20a Adjusted Gross 19 Educator expenses (see page 26) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 Educator expenses (see page 26) 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 18A deduction (see page 26) 25 IRA deduction (see page 29) 26 Student loan interest deduction (see page 29) 27 Tuition and fees deduction (see page 29) 28 Health savings account deduction. Attach Form 8889 29 Moving expenses. Attach Form 3903 30 One-half of self-employment ax. Attach Schedule SE 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 33 Penalty on early withdrawal of savings 34a Alimony paid b Recipient's SSN ▶	Income			. ` '				8a	
Second	Attach Form(s)	b	Tax-exempt interest. Do not include	on line 8a	8b				
W-2G and 1099-R if tax 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10 111 11 11 11 11 11 11	W-2 here. Also	9a						9a	
1099-R if tax was withheld. 11 Alimony received		b	Qualified dividends (see page 20) .		9b				
12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ □ 14 Other gains or (losses). Attach Form 4797 see page 19. 15a IBA distributions 15a b Taxable amount (see page 22) 15b b Taxable amount (see page 22) 16b b Taxable amount (see page 22) 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 19 Unemployment compensation 19 Unemployment compensation 20 Other income. List type and amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 18A deduction (see page 28) 25 Extudent loan interest deduction (see page 28) 26 Student loan interest deduction. Attach Form 8889 29 Moving expenses. Attach Form 3903 30 One-half of self-employment tax. Attach Schedule SE 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 34 Alimony paid b Recipient's SSN ▶		10	Taxable refunds, credits, or offsets of	state and local incom	ne taxes (s	see page 20)	10	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15b Isa IRA distributions 15b Isa IRA distributions 15c IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA distributions 15d IRA d	was withheld.	11	Alimony received						
If you did not get a W-2, see page 19. 15a		12	Business income or (loss). Attach Sch	nedule C or C-EZ .					
get a W-2, see page 19. 15a IRA distributions 15a Pensions and annuities 15a b Taxable amount (see page 22) 16b 16b 16c Pensions and annuities 16a Pensions and annuities 16a Pensions and annuities 16b 16c		13	Capital gain or (loss). Attach Schedule	e D if required. If not r	required, c	heck here l			
See page 19. 16a Pensions and annuities page 22) 16b 17 18 18 19 20b 20b 21 21 22b 22b 22b 22c 23 Add the amount (see page 24) 21 22b 22c 23 Add the amount (see page 24) 21 22c 22c 23 Add the amount (see page 24) 22c 22c 23 Add the amount (see page 24) 22c 22c 23 Adjusted Gross Pensions and annuities Pensions and annuities Pensions and anuities, partrerships, S corporations, trusts, etc. Attach Schedule E Parm income or (loss). Attach Schedule F Parm income or (loss). Attach Schedule St. 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ Pensions and annuities Parm income or (loss). Attach Schedule St. 24 25 26 27 28 Health savings account deduction (see page 28) 29 Moving expenses. Attach Form 3903 29 Moving expenses. Attach Form 3903 29 Moving expenses. Attach Form 3903 30 One-half of self-employed step SIMPLE, and qualified plans 31 Pensity and reserved. 31 32 34 Alimony paid b Recipient's SSN Pensity and reserved. 31 32 34 34 34 34	•	14		1797					
The pensions and annuities The		15a	IIIA distributions	b	Taxable ar	nount (see pa	age 22)		
18 Farm income or (loss). Attach Schedule F	oco pago 10.	16a	Totalona and amidities				•		
payment. Also, please use Form 1040-V. 19	,			•					
please use Form 1040-V. 20a Social security benefits . 20a b Taxable amount (see page 24) 21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ IRA deduction (see page 26) 25 IRA deduction (see page 28)	1			ıle F					
21 Other income. List type and amount (see page 24) 22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶ 22 Adjusted Gross Income 23 Educator expenses (see page 26) 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ IRA deduction (see page 26) 25 IRA deduction (see page 28) 26 Student loan interest deduction (see page 28) 27 Tuition and fees deduction (see page 29) 28 Health savings account deduction. Attach Form 8889. 29 Moving expenses. Attach Form 3903 20 One-half of self-employment tax. Attach Schedule SE 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 33 Penalty on early withdrawal of savings 34 Alimony paid b Recipient's SSN ▶	please use			1 1					
Adjusted Gross Income 23 Educator expenses (see page 26)	Form 1040-V.		Coolar Coolarity Dononico 1				•		
Adjusted Gross 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ lncome 25 IRA deduction (see page 26)									
Adjusted Gross Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 26 25 26 27 28 Health savings account deduction. Attach Form 8889 . 29 Moving expenses. Attach Form 3903 29 30 One-half of self-employment tax. Attach Schedule SE . 31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans 33 Penalty on early withdrawal of savings 34a Alimony paid b Recipient's SSN									
Gross fee-basis government officials. Attach Form 2106 or 2106-EZ 24 Income 25 IRA deduction (see page 26) 25 26 Student loan interest deduction (see page 28) 26 27 Tuition and fees deduction (see page 29) 27 28 Health savings account deduction. Attach Form 8889 28 29 Moving expenses. Attach Form 3903 29 30 One-half of self-employment tax. Attach Schedule SE 30 31 Self-employed health insurance deduction (see page 30) 31 32 Self-employed SEP, SIMPLE, and qualified plans 32 33 Penalty on early withdrawal of savings 33 34a Alimony paid b Recipient's SSN ▶ 34a	Adjusted								
Income 25 IRA deduction (see page 26)	Gross			•	24				
26 Student loan interest deduction (see page 28)	Income	25			25				
Health savings account deduction. Attach Form 8889. Moving expenses. Attach Form 3903. One-half of self-employment tax. Attach Schedule SE. Self-employed health insurance deduction (see page 30) Self-employed SEP, SIMPLE, and qualified plans. Self-employed SEP, Simple, and qualified plans. Alimony paid b Recipient's SSN		26			26				
29 Moving expenses. Attach Form 3903		27	Tuition and fees deduction (see page	29)	27				
30 One-half of self-employment tax. Attach Schedule SE		28	Health savings account deduction. Att	tach Form 8889	28				
31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans		29	Moving expenses. Attach Form 3903						
32 Self-employed SEP, SIMPLE, and qualified plans		30	One-half of self-employment tax. Attac	ch Schedule SE					
33 Penalty on early withdrawal of savings		31	Self-employed health insurance deduc	ction (see page 30)					
34a Alimony paid b Recipient's SSN ▶		32						-	
Otal Allimony paid B hocipient's conve		33							
35 Add lines 23 through 34a			·					-	
36 Subtract line 35 from line 22. This is your adjusted gross income ▶ 36									

Form 1040 (2004)				Page
Toy and	37	Amount from line 36 (adjusted gross income)	37	
Tax and	38a	Check ∫ ☐ You were born before January 2, 1940, ☐ Blind. ☐ Total boxes		
Credits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b □		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	39	
for—	40	Subtract line 39 from line 37	40	
People who	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on		
checked any box on line	7'	line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
claimed as a	43	Tax (see page 33). Check if any tax is from: a Form(s) 8814 Form 4972	43	
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44	
All others:	45	Add lines 43 and 44	45	
	46	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		
·	49	credit for the clashy of the disabled. Attach conceder 11.		
Married filing jointly or	50	Education credits. Attach Form 8863		
Qualifying	51	Child tax credit (see page 37)		
widow(er), \$9,700	52	crima tax credit (eee page or)		
Head of	53	Adoption credit. Attach Form 8839		
household,	54	Other credits. Check applicable box(es): a Form 3800		
\$7,150	54	b Form 8801 c Specify 54		
	55	Add lines 46 through 54. These are your total credits	55	
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0	56	
	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.	59	
	60	Advance earned income credit payments from Form(s) W-2	60	
	61	Household employment taxes. Attach Schedule H	61	
	62	Add lines 56 through 61. This is your total tax	62	
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63		
Payments	64	2004 estimated tax payments and amount applied from 2003 return		
If you have a	65a	Earned income credit (EIC)		
qualifying	b	Nontaxable combat pay election 65b		
child, attach Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)		
	67	Additional child tax credit. Attach Form 8812		
	68	Amount paid with request for extension to file (see page 54) 68		
	69	Other payments from: a Prom 2439 b Form 4136 c Form 8885 . 69		
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a	
	▶ b	Routing number		
and fill in 72b,	▶ d	Account number		
72c, and 72d.	73	Amount of line 71 you want applied to your 2005 estimated tax 73		
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74	
You Owe	75	Estimated tax penalty (see page 55)		
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 56)?	Comple	ete the following. \square N
Designee	De	signee's Phone Personal identific	ation	
	nar			
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and lef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of wh		
Here		ur signature Date Your occupation		me phone number
Joint return?	10	an signature Date Four occupation	Dayti	The phone number
See page 17. Keep a copy	_		()
for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.			Decre	oror'o CCN or DTIN
Paid		parer's Date Check if self-employed	Prepa	arer's SSN or PTIN
Preparer's		y Sen employed		
Use Only	you	n's name (or EIN ris if self-employed),	1	1
	<u>a</u> do	dress, and ZÍP čodě Phone no.	()

1040		artment of the Treasury—Internal Revenue Service 200 S. Individual Income Tax Return	4	IDO III O	ale De acc				
<u> </u>			(99) 2004, ending	IRS Use O	<u>, </u>		staple in thi		
Label	_	our first name and initial Last name	2004, enaing	, 2	.0 \		MB No. 1	urity numbe	r
	. `	Last harro			i		;	;	
instructions on page 16.)	A If	a joint return, spouse's first name and initial Last name				Spous	e's social	security nun	nber
label.	- - 	ome address (number and street). If you have a P.O. box, see page	: 16.	Apt. no.	Ī		Impor	tant!	
or type.	C	ty, town or post office, state, and ZIP code. If you have a foreign a	ddress, see pag	e 16.			ou must our SSN(enter s) above.	
Presidential Election Campaig (See page 16.)	gn	Note. Checking "Yes" will not change your tax or reduce Do you, or your spouse if filing a joint return, want \$3 to		d?		Yo □Ye		Spouse Yes	No
(ccc page : c.)	1	Single			old (with a			(See page 1	7) 1
Filing Status	2	Married filing jointly (even if only one had income)						dependent, e	
Check only	3	Married filing separately. Enter spouse's SSN above		hild's name					
one box.		and full name here. ▶	5 Quali	fying wido	w(er) with	depen		l (see page	17)
	68	Yourself. If someone can claim you as a dependent	, do not checl	k box 6a		}	Boxes ch on 6a an		
Exemptions	k	Spouse			. / .	<u></u> ∫	No. of ch		
	C	Dependents: (2) Dependent	l o rolatio	pendent's onship to	(4)√ if qual child for chil		• lived v		
		(1) First name Last name social security nu	iiiibei	you '	redit (see pa	ge 18)		t live with	
If more than four							or separa	ition	
dependents, see							(see page Depender		
page 18.							not enter		_
	(Total number of exemptions claimed			<u> </u>		Add num		
	7	Wages, salaries, tips, etc. Attach Form(s) W-2				7			
Income	88	Taxable interest. Attach Schedule B if required				8a			
Attach Form(s)	k	Tax-exempt interest. Do not include on line 8a	8b						
W-2 here. Also	98	Ordinary dividends. Attach Schedule B if required .				9a			
attach Forms W-2G and	k		. 9b						
1099-R if tax	10	Taxable refunds, credits, or offsets of state and local inc	ome taxes (se	e page 20)	10			
was withheld.	11	Alimony received				11			
	12					13			
If all al	13	Capital gain or (loss). Attach Schedule D if required. If no	ot required, ch	eck here I	▶ ⊔	14			
If you did not get a W-2,	14	Other gains or (losses). Attach Form 4797 IRA distributions 15a	b Taxable amo			15b			
see page 19.	15a	Pensions and annuities 16a				16b			
Enclose, but do	16a 17	Rental real estate, royalties, partnerships, S corporations,			-	17			
not attach, any	18	Farm income or (loss). Attach Schedule F				18			
payment. Also,	19	Unemployment compensation				19			
please use Form 1040-V.	20a	Social security benefits . 20a				20b			
	21	Other income. List type and amount (see page 24)				21			
	22	Add the amounts in the far right column for lines 7 through	21. This is you	r total inc	ome 🕨	22			
Adjusted	23	Educator expenses (see page 26)	. 23			-			
Adjusted Gross	24	Certain business expenses of reservists, performing artists, and							
		fee-basis government officials. Attach Form 2106 or 2106-EZ	05			-			
Income	25	IRA deduction (see page 26)				-			
	26	Student loan interest deduction (see page 28)				1			
	27	Tuition and fees deduction (see page 29)				-			
	28 29	Health savings account deduction. Attach Form 8889.							
	30	Moving expenses. Attach Form 3903				1			
	31	One-half of self-employment tax. Attach Schedule SE . Self-employed health insurance deduction (see page 30)							
	32	Self-employed SEP, SIMPLE, and qualified plans	,						
	33	Penalty on early withdrawal of savings							
	34a								
	35	Add lines 23 through 34a				35			
	36	Subtract line 35 from line 22. This is your adjusted gros	s income .		. ▶	36			

Form 1040 (2004)				Page
Toy and	37	Amount from line 36 (adjusted gross income)	37	
Tax and	38a	Check ∫ ☐ You were born before January 2, 1940, ☐ Blind. ☐ Total boxes		
Credits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b □		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
for—	40	Subtract line 39 from line 37	40	
People who	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on		
checked any box on line	71	line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
claimed as a	43	Tax (see page 33). Check if any tax is from: a Porm(s) 8814 b Form 4972	43	
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44	
All others:	45	Add lines 43 and 44	45	
	46	Foreign tax credit. Attach Form 1116 if required		
Single or Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		
Married filing	49	Education credits. Attach Form 8863		
jointly or	50	Retirement savings contributions credit. Attach Form 8880		
Qualifying widow(er),	51	Child tax credit (see page 37)		
\$9,700	52	Adoption credit. Attach Form 8839		
Head of	53	Credits from: a ☐ Form 8396 b ☐ Form 8859		
household, \$7,150	54	Other credits. Check applicable box(es): a Form 3800		
Ψ1,130	•	b ☐ Form 8801 c ☐ Specify 54		
	55	Add lines 46 through 54. These are your total credits	55	
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0 ▶	56	
Othor	57	Self-employment tax. Attach Schedule SE	57	
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59	
	60	Advance earned income credit payments from Form(s) W-2	60	
	61	Household employment taxes. Attach Schedule H	61	
	62	Add lines 56 through 61. This is your total tax	62	
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63		
	64	2004 estimated tax payments and amount applied from 2003 return	.	
If you have a	_65a	Earned income credit (EIC)	.	
qualifying child, attach	b	Nontaxable combat pay election ► 65b		
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	.	
	67	Additional child tax credit. Attach Form 8812 67	.	
	68	Amount paid with request for extension to file (see page 54) 68	.	
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69		
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a	
and fill in 72h	▶ b	Routing number		
72c, and 72d.	► d	Account number		
A	73	Amount of line 71 you want applied to your 2005 estimated tax 73	74	
Amount You Owe	74 75	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ► Estimated tax penalty (see page 55)	74	
		you want to allow another person to discuss this return with the IRS (see page 56)? Yes. (Comple	ete the followina.
Third Party				to the following.
Designee	nar	signee's Phone Personal identific no. ▶ () number (PIN)	ation	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and		
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whether they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of whether they are true, correct, and complete.		
Joint return?	You	ur signature Date Your occupation	Dayti	me phone number
See page 17.			()
Keep a copy for your	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.				
Paid		parer's Date Check if	Prepa	arer's SSN or PTIN
Preparer's		nature self-employed	<u> </u>	
Use Only	YOU	n's name (or EIN sif self-employed),	i	
OGC OTHY	add	dress, and ZIP code Phone no.	()

1040		6. Individual Income Tax Re	(L)))//\\	(99)	IRS Use C	nly—Do no	t write or	staple in this space.
	For	the year Jan. 1-Dec. 31, 2004, or other tax year be	ginning , 200	14, ending		20 ``_		DMB No. 1545-0074
Label	Yo	ur first name and initial	Last name			1	Your	social security number
(See								
on page 16.)	ß ∥ Ifa E ∥	a joint return, spouse's first name and initial	Last name				Spous	e's social security numbe
Use the IRS label.	Но	me address (number and street). If you have	a P.O. box, see page 16	5.	Apt. no.	·	<u> </u>	Important!
Otherwise,								Important! /ou must enter
please print or type.		y, town or post office, state, and ZIP code. If	you have a foreign add	ress, see pag	ge 16.	J		our SSN(s) above.
Presidential Commoin		Note Charling "Vee" will not shange	. varia tav an nadica v	a. w wafi in d			Yo	u Spouse
Election Campaig (See page 16.)	n P	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint	,			. ▶	□Ye	s □ No □ Yes □ No
Filing Otation	1 [Single				•		g person). (See page 17.)
Filing Status	2	Married filing jointly (even if only one	e had income)		. ,		child bu	t not your dependent, ente
Check only	3	☐ Married filing separately. Enter spou			child's name		donon	dont shild (see page 17)
one box.	6a	and full name here. ► Yourself. If someone can claim you				w(er) with	i depen	dent child (see page 17) Boxes checked
Exemptions	b	Spouse	ou as a dependent, d	o not chec	K DOX da		}	on 6a and 6b ——— No. of children
	c	Dependents:	(2) Dependent's		ependent's	(4) if qua		on 6c who:
		(1) First name Last name	social security numb	er relat	ionship to you	child for chi credit (see pa		lived with youdid not live with
			1 1					you due to divorce or separation
If more than four dependents, see								(see page 18)
page 18.			1 1					Dependents on 6c not entered above
	d	Total number of exemptions plaimed						Add numbers on
	d		n(a) IV/ 2		<u> </u>		7	lines above
Income	7 8a	Wages, salaries, tips, etc. Attach Forn Taxable interest. Attach Schedule B it					8a	
Attach Form(s)	b	Tax-exempt interest. Do not include		8b		i i		
W-2 here. Also	9a	Ordinary dividends. Attach Schedule B		77			9a	
attach Forms	b	Qualified dividends (see page 20)		9b				
W-2G and 1099-R if tax	10	Taxable refunds, credits, or offsets of	state and local incom	ne taxes (se	ee page 20)	10	
was withheld.	11	Alimony received					11	
	12	Business income or (loss). Attach Sch				· <u>·</u>	12	
	13	Capital gain or (loss). Attach Schedule		required, cl	heck here	▶ ⊔	13	
If you did not get a W-2,	14	Other gains or (losses). Attach Form 4					14 15b	
see page 19.	15a	II V Caloti Ibation 5			nount (see pa	-	16b	
Enclose, but do	16a	1 Choising and annuties			nount (see pa	• '	17	
not attach, any	17 18	Rental real estate, royalties, partnershi Farm income or (loss). Attach Schedu					18	
payment. Also,	19	Unemployment compensation					19	
please use Form 1040-V.	20a	Social security benefits . 20a	b	Taxable am	ount (see pa	age 24)	20b	
	21	Other income. List type and amount (s					21	
	22	Add the amounts in the far right column	for lines 7 through 21		ur total inc	ome ►	22	
Adjusted	23	Educator expenses (see page 26) .		23				
Gross	24	Certain business expenses of reservists, p	•	24				
Income	0.5	fee-basis government officials. Attach Fo		25				
moome	25 26	IRA deduction (see page 26) Student loan interest deduction (see p		26				
	27	Tuition and fees deduction (see page	- '	27				
	28	Health savings account deduction. Att	•	28				
	29	Moving expenses. Attach Form 3903		29				
	30	One-half of self-employment tax. Attac		30				
	31	Self-employed health insurance deduction	ction (see page 30)	31				
	32	Self-employed SEP, SIMPLE, and qua	alified plans	32				
	33	Penalty on early withdrawal of savings		33				
	34a	Alimony paid b Recipient's SSN ►		34a				
	35 36	Add lines 23 through 34a Subtract line 35 from line 22. This is y					35	

Form 1040 (2004)				Page
Toy and	37	Amount from line 36 (adjusted gross income)	37	
Tax and Credits	38a	Check ∫ ☐ You were born before January 2, 1940, ☐ Blind. ☐ Total boxes		
Credits		if: Spouse was born before January 2, 1940, ☐ Blind. checked ▶ 38a ☐		
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here > 38b		
Deduction	39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	
for—	40	Subtract line 39 from line 37	40	
 People who checked any 	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on		
box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	
38a or 38b or who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	
claimed as a	43	Tax (see page 33). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	43	
dependent, see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44	
All others:	45	Add lines 43 and 44	45	
Single or	46	Foreign tax credit. Attach Form 1116 if required		
Married filing	47	Credit for child and dependent care expenses. Attach Form 2441		
separately, \$4,850	48	Credit for the elderly or the disabled. Attach Schedule R 48		
Married filing	49	Education credits. Attach Form 8863		
jointly or	50	Retirement savings contributions credit. Attach Form 8880 50		
Qualifying widow(er),	51	Child tax credit (see page 37)		
\$9,700	52	Adoption credit. Attach Form 8839		
Head of	53	Credits from: a ☐ Form 8396 b ☐ Form 8859		
household, \$7,150	54	Other credits. Check applicable box(es): a Form 3800		
Ψ1,100 		b ☐ Form 8801 c ☐ Specify		
	55	Add lines 46 through 54. These are your total credits	55	
	56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0 ▶	56	
Other	57	Self-employment tax. Attach Schedule SE	57	
	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59	
	60	Advance earned income credit payments from Form(s) W-2	60	
	61	Household employment taxes. Attach Schedule H	61	
	62	Add lines 56 through 61. This is your total tax	62	
Payments	63	Federal income tax withheld from Forms W-2 and 1099 63	-	
	64	2004 estimated tax payments and amount applied from 2003 return 64	-	
If you have a	_65a	Earned income credit (EIC)	-	
qualifying child, attach	b	Nontaxable combat pay election 65b		
Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)	-	
	67	Additional child tax credit. Attach Form 8812 67	-	
	68	Amount paid with request for extension to file (see page 54) 68	-	
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69		
	70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	
Refund	71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
Direct deposit?	72a	Amount of line 71 you want refunded to you	72a	
and fill in 72h	► b	Routing number		
72c, and 72d.	► d	Account number		
Amount	73	Amount of line 71 you want applied to your 2005 estimated tax 73	74	
You Owe	74 75	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ► Estimated tax penalty (see page 55)	17	
		you want to allow another person to discuss this return with the IRS (see page 56)? Yes. 0	Comple	ete the following.
Third Party		signee's Phone Personal identific		
Designee	nar		allon	
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and		
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w		
Joint return?	You	ur signature Date Your occupation	Dayti	ime phone number
See page 17.	_		()
Keep a copy for your	Spe	ouse's signature. If a joint return, both must sign. Date Spouse's occupation		
records.				
Paid		parer's Date Check if	Prepa	arer's SSN or PTIN
Preparer's		nature self-employed self-employed self-employed		
Use Only	YOU	n's name (or EIN sif self-employed),		
300 Only	add	dress, and ZIP code Phone no.	()

Form	Department of the Treasury-Internal Revenue	e Service			
1040A	U.S. Individual Income Ta	x Return (99)	2004 IRS Us	se Only—Do not	write or staple in this space.
Label	Your first name and initial	Last name		``;	OMB No. 1545-0085
(See page 18.)				Your	social security number
A B					1 1 1 1 1 1
E	If a joint return, spouse's first name and initial	Last name		Spous	se's social security number
Use the IRS label.					
Otherwise.	Home address (number and street). If you have a P.C	t. no.	Important! ▲		
please print R	O'the house are the first state and 71D and a 16 and 16	harra a faratan adalah ara ara ara	- 10		•
or type.	City, town or post office, state, and ZIP code. If you I	nave a foreign address, see pag-	e 16.	J	You must enter your SSN(s) above.
Dunaidantial				<u> </u>	
Presidential Election Campaign	Note. Checking "Yes" will not chang	ge vour tax or reduce vo	our refund.		You Spouse
(See page 18.)	Do you, or your spouse if filing a join			. ▶ □Y	es No Yes No
Filing	1 ☐ Single		4 Head of househ	old (with qualify	ring person). (See page 19.)
status	2 Married filing jointly (even if only	one had income)			ld but not your dependent,
Check only	3 Married filing separately. Enter s		enter this child'		
one box.	full name here.	'	5 Qualifying wido	w(er) with depe	ndent child (see page 19)
Exemptions	6a Vourself. If someone ca	an claim you as a c	lependent, do no t	t check	Boxes checked on
•	box 6a.				6a and 6b
	b Spouse		I	(4) √if qualifyin	No. of children
	c Dependents:	(2) Dependent's social	(3) Dependent's relationship to	child for child	
	(1) First name Last name	security number	you	tax credit (se	e you
If more than six dependents,		1 1		page 21)	 did not live with you due
see page 20.		1 1			to divorce or separation
					(see page 21)
					Dependents
					on 6c not entered above
		; ;			
					Add numbers on lines
	d Total number of exemptions	s claimed.			above ▶
Income	7 Wagaa adariaa tina ata	Attach Form(a) \// 0		7	
Attach	7 Wages, salaries, tips, etc.	Attach Form(s) W-2		/	
Form(s) W-2	8a Taxable interest. Attach So	88	a		
here. Also attach	b Tax-exempt interest. Do no		^		
Form(s)	9a Ordinary dividends. Attach S	98	a		
1099-R if tax	b Qualified dividends (see pa	ige 23).	9b		
was withheld.	10 Capital gain distributions (s	see page 23).		10	
If you did not	11a IRA		11b Taxable am		
get a W-2, see page 22.	distributions. 11a		(see page 2		b
Enclose, but do	12a Pensions and		12b Taxable am		
not attach, any	annuities. 12a		(see page 2	14). 12	D
payment.	13 Unemployment compensat	ion and Alacka Dar	manant Fund divi	dends. 10	
	14a Social security	IOH AHU AIASKA FEI	14b Taxable am		,
	benefits. 14a		(see page 2		h
			(eee page 2		
	15 Add lines 7 through 14b (far	right column). This	is your total incom	ne. 🕨 15	5
Adjusted	16 Educator expenses (see pa		16		
gross	17 IRA deduction (see page 2	,	17		
income	18 Student loan interest deduc	· · · · · ·	18		
	19 Tuition and fees deduction		19		
	20 Add lines 16 through 19. T	hese are your total	adjustments.)
	21 Subtract line 20 from line 1	I.S. This is your ad:	icted areas inser	mo • 0-	1
	21 Subtract line 20 from line 1	io. Triis is your adji	isteu gross ilicor	ne. ▶ 2 ⁻	

Form 1040A	(2004)			Page :
Tax,	22	Enter the amount from line 21 (adjusted gross income).		22	
credits,				1	
and	23a	Check You were born before January 2, 1940, Blind Total boxes	.		
payments			3a 📖		
	b	If you are married filing separately and your spouse itemizes	🗖		
Standard Deduction			3b <u>□</u>	·	
for—	24	Enter your standard deduction (see left margin).		24	
People who	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-		25	
checked any box on line	26	If line 22 is \$107,025 or less, multiply \$3,100 by the total number of			
23a or 23b or		exemptions claimed on line 6d. If line 22 is over \$107,025, see the			
who can be claimed as a		worksheet on page 32.		26	
dependent,	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-			
see page 31.		This is your taxable income.		27	
All others:	28	Tax, including any alternative minimum tax (see page 31).		28	
Single or Married filing	29	Credit for child and dependent care expenses.			
separately,		Attach Schedule 2. 29			
\$4,850	30	Credit for the elderly or the disabled. Attach			
Married filing jointly or		Schedule 3. 30			
Qualifying	31	Education credits. Attach Form 8863. 31			
widow(er), \$9,700	32	Retirement savings contributions credit. Attach			
Head of		Form 8880. 32			
household,	33	Child tax credit (see page 36). 33			
\$7,150	34	Adoption credit. Attach Form 8839. 34			
	35	Add lines 29 through 34. These are your total credits.		35	
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0		36	
	37	Advance earned income credit payments from Form(s) W-2.		37	
	38	Add lines 36 and 37. This is your total tax.		38	
	39	Federal income tax withheld from Forms W-2 and 1099. 39			
16	40	2004 estimated tax payments and amount			
If you have a qualifying		applied from 2003 return. 40			
child, attach	<u>41a</u>				
Schedule EIC.	b				
	42	Additional child tax credit. Attach Form 8812. 42			1
	43	Add lines 39, 40, 41a, and 42. These are your total payments.	> 4	43	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43.		44	
Direct	45-	This is the amount you overpaid.			
Direct deposit?		Amount of line 44 you want refunded to you.	•	45a	
See page 50	▶ b	Routing number	as		
and fill in 45b, 45c,			5-		
and 45d.	► d	Account number			
	40				
	46	Amount of line 44 you want applied to your			
	47	2005 estimated tax. 46			
Amount	47	Amount you owe. Subtract line 43 from line 38. For details on how		47	
you owe	48	to pay, see page 51. Estimated tax penalty (see page 51). 48		47	
					. 🗆
Third party	ı	Do you want to allow another person to discuss this return with the IRS (see page 52)?	Yes. C	omplete the following	j. ∐N
designee			Personal ident	tification	
<u>C:</u>		name ► no. ► () r Inder penalties of perjury, I declare that I have examined this return and accompanying schedules are	number (PIN)	s and to the best of my	
Sign	ŀ	mowledge and belief, they are true, correct, and accurately list all amounts and sources of income I rec	ceived during t		
here		of preparer (other than the taxpayer) is based on all information of which the preparer has any know of ur signature Date Your occupation	leage.	Daytime phone num	nber
Joint return? See page 18.		Suit signature		()	
Keep a copy		Spouse's signature. If a joint return, both must sign. Date Spouse's occupation			
for your records.		opouse a occupation			
	,	Date		Preparer's SSN or PTII	N
Paid		Check	if ployed	. Toparor 3 GON OF IS III	
preparer's	-	Sen of the	EIN	1	
use only	\	rours if self-employed),	Phone no	()	

Department of the Treasury-Internal Revenue Service Form Income Tax Return for Single and 2004 1040EZ Joint Filers With No Dependents (99) OMB No. 1545-0675 Your social security number Label (See page 11.) If a joint return, spouse's first name and initial Spouse's social security number Use the IRS label. Home address (number and street). If you have a P.O. box, see page 11. Apt. no Otherwise, ▲ Important! н please print You must enter your City, town or post office, state, and ZIP code, If you have a foreign address, see page 11. or type. SSN(s) above. Presidential Election You Spouse Note. Checking "Yes" will not change your tax or reduce your refund. Campaign (page 11) Do you, or your spouse if a joint return, want \$3 to go to this fund?. Yes No Yes No Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. **Income** Attach your Form(s) W-2. Attach Form(s) W-2 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. here. Enclose, but Unemployment compensation and Alaska Permanent Fund dividends do not attach, 3 (see page 13). any payment. Add lines 1, 2, and 3. This is your adjusted gross income. 4 Can your parents (or someone else) claim you on their return? Note. You Enter amount from If single, enter \$7,950. must check If married filing jointly, enter \$15,900. worksheet on back. Yes or No. 5 See back for explanation. Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income**. 6 **Payments** Federal income tax withheld from box 2 of your Form(s) W-2. 7 and tax 8a Earned income credit (EIC). 8a 8b **b** Nontaxable combat pay election. 9 9 Add lines 7 and 8a. These are your total payments. 10 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24-32 of the booklet. Then, enter the tax from the table on this line. 10 Refund 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund. 11a Have it directly deposited! See page 18 and fill in 11b, 11c, **b** Routing number c Type: L Checking and 11d. d Account number **Amount** If line 10 is larger than line 9, subtract line 9 from line 10. This is 12 the amount you owe. For details on how to pay, see page 19. you owe Do you want to allow another person to discuss this return with the IRS (see page 19)?

Yes. Complete the following.
No Third party Designee's Personal identification designee number (PIN) name no.

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 Sign 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. here Your occupation Your signature Date Joint return? See page 11. Кеер а сору Spouse's signature. If a joint return, both must sign. Date Spouse's occupation for vour

Paid preparer's use only

records.

Firm's name (or yours if self-employed), address, and ZIP code Daytime phone number

Preparer's SSN or PTIN

Preparer's

signature

Check if

self-employed

EIN

Phone no.

Date

Schedule 1 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Interest and Ordinary Dividends

2004

OMB No. 1545-0085

for Form 1040A Filers Name(s) shown on Form 1040A Your social security number Part I Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form. Interest List name of payer. If any interest is from a seller-financed mortgage (See back and the buyer used the property as a personal residence, see back of of schedule schedule and list this interest first. Also, show that buyer's social and the instructions security number and address. Amount for Form 1 1040A. line 8a.) Add the amounts on line 1. 2 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3 Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a. 4 Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, Part II enter the firm's name and the ordinary dividends shown on that form. **Ordinary** 5 List name of payer. Amount dividends 5 (See back of schedule and the instructions for Form 1040A, line 9a.)

Add the amounts on line 5. Enter the total here and on Form 1040A,

line 9a.

6

Schedule 2 (Form 1040A)

Department of the Treasury-Internal Revenue Service

Child and Dependent Care

	EX	bense	s for Fo	rm 104	4UA F	liers	(99)	2004	4					OMB No. 154	5-0085
Name(s) shown on Form	1040	A										Your socia	al secu	ırity number	
Before you beg ● Dependent C				stand th		ving term Qualifyi r			itions (on pa(ge 1 d			instruction	
Part I	1	(a) Care provid name	er's		ldress (nur city, state,			. no.,			tifying SN or EIN)		d) Amount p see instruction	
Persons or organizations															
who provided the care															
You must complete this		(If you	need mor	e space	e, use t	,		_	,	Comple	oto or	nly Part II I	oolov	,	
oart.		de	Did you i pendent ca		fits?							art III on th			
			on. If the c										axes.	If you do	, you
Part II	2		nation abou structions.	ut your	qualify	ing pers	on(s). I	f you	have i	more 1	than	two quali			
Credit for child and dependent care expenses			(a) Qu First	alifying pe	erson's n	ame Last				alifying security		n's social per	(c) Qualified expense you incurred and paid in 2004 for the person listed in column (a)		d paid erson
·										!	!				
										į	:				
	3	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 26.													
	4	4 Enter your earned income. See the instructions. 4													
	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.												Ш		
	6	Enter	the smalle	est of lin	ne 3, 4,	or 5.						6			
			the amoun						7						
	8	amou	on line 8 tl nt on line 7		mal am	ount sho			nat app	olies to	the				
		If line Over	But not over		cimal ount is		If line 7 Over	_	t not er		cimal ount				
		15,000 17,000 19,000 21,000	—15,000)—17,000)—19,000)—21,000)—23,000)—25,000		.35 .34 .33 .32 .31		\$29,000 31,000 33,000 35,000 37,000 39,000)—33)—35)—37)—39	,000 ,000 ,000 ,000		.27 .26 .25 .24 .23	_			
		27,000)—27,000)—29,000		.29 .28		41,000 43,000)—No	limit		.21 .20	8		×	
	9		oly line 6 b ses in 200					3. If y	ou pai	id 200)3	9			
			the amour									10			
	11		for child a					nter t	he sma	iller of	line 9) 11			

Schedule 2 (Form 1040A) 2004 Part III Dependent care benefits **17** Enter your **earned income.** See the instructions. 17 you. instructions for line 5).

4) 20	04			Page 4
13	Enter the total amount of dependent care benefits you for 2004. This amount should be shown in box 10 of y W-2. Do not include amounts that were reported to yo in box 1 of Form(s) W-2.	10		
	111 DOX 1 01 F01111(S) VV-2.		12_	
13	B Enter the amount forfeited, if any. See the instructions	13		
1	Subtract line 13 from line 12.		14	
1	Enter the total amount of qualified expenses			
•	incurred in 2004 for the care of the qualifying			
	person(s). 15			
10	Enter the smaller of line 14 or 15.			
Ť	10			

- 18 Enter the amount shown below that applies to
 - If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the
 - If married filing separately, see the instructions for the amount to enter.
 - All others, enter the amount from line 17. 18
- 19 **19** Enter the **smallest** of line 16, 17, or 18.
- 20 Excluded benefits. Enter here the smaller of the following:
 - The amount from line 19 or
 - \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18).

21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."

To claim the child and dependent care credit, complete lines 22-26 below.

22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	
23	Enter the amount from line 20.	23	
24	Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the		
	instructions for line 0	2/	

- instructions for line 9. 25 Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the
- amounts in column (c) and enter the total here. 26 Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11.

26 Schedule 2 (Form 1040A) 2004

25

20

21

Schedule 3 (Form 1040A)

Department of the Treasury-Internal Revenue Service

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

2004

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2004:

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

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

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

or

Check the box for your filing status and age

Part I

If your filing status is:	And by the end of 2004:	Check only one box:
Single, Head of household, or	1 You were 65 or older	1 🗆
Qualifying widow(er)	2 You were under 65 and you retired and total disability	_
	3 Both spouses were 65 or older	3 🔲
	4 Both spouses were under 65, but of retired on permanent and total disa	
Married filing	5 Both spouses were under 65, and permanent and total disability.	
jointly	6 One spouse was 65 or older, and t was under 65 and retired on perm disability	nanent and total
	7 One spouse was 65 or older, and t was under 65 and not retired on total disability	permanent and
Married filing	8 You were 65 or older and you I your spouse for all of 2004	· —
separately	9 You were under 65, you retired on total disability, and you lived a spouse for all of 2004	part from your
Did you check box 1, 3, 7, or 8?	— Yes — ➤ Skip Part II and co No — ➤ Complete Parts II a	

Part II Statement of permanent and total disability

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

- f: 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
 - - If you checked this box, you do not have to get another statement for 2004.
 - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III Figure your credit

,			
10	If you checked (in Part I): Enter:		
	Box 1, 2, 4, or 7		
	Box 3, 5, or 6		
	Box 8 or 9	0 10	
11	Did you check box 2, 4, 5, 6, or 9 in Part I? No Enter the amount from line on line 12 and go to line 13 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spour	10 3.	
	who was under age 65. Enter the total.		
	 Box 2, 4, or 9, enter your taxable disability income. 		
	 Box 5, add your taxable disability income to your spouse's tax disability income. Enter the total. 	able	
	For more details on what to include on line 11, see		
	the instructions.	11	
12	If you completed line 11, enter the smaller of line 10 or line 11; a		
	others, enter the amount from line 10.	12	
13	Enter the following pensions, annuities, or		
	disability income that you (and your spouse if filing a joint return) received in 2004.		
а	Nontaxable part of social security benefits		
u	and		
	Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a		
b	Nontaxable veterans' pensions		
	and		
	Any other pension, annuity, or disability benefit		
	that is excluded from income under any other provision of law (see the instructions).		
_	Add lines 13a and 13b. (Even though these		
C	income items are not taxable, they must be		
	included here to figure your credit.) If you did not		
	receive any of the types of nontaxable income		
	listed on line 13a or 13b, enter -0- on line 13c. 13c		
14	Enter the amount from Form 1040A, line 22. 14		
15	If you checked (in Part I): Enter:		
	Box 1 or 2		
16	Box 8 or 9		
10	enter -0 16		
17	Enter one-half of line 16.		
18	Add lines 13c and 17.	18	
19	Subtract line 18 from line 12. If zero or less, stop; you cannot ta		
20	the credit. Otherwise, go to line 20. Multiply line 19 by 15% (.15).	19 20	
21	Enter the amount from Form 1040A, line 28, minus any amount o		
21	Form 1040A, line 29.	21	
22	Credit for the elderly or the disabled. Enter the smaller of line		
	or line 21 here and on Form 1040A, line 30.	22	
		Schedule	3 (Form 1040A) 2004

SCHEDULES A&B

Department of the Treasury Internal Revenue Service (99)

(Form 1040)

(Schedule B is on back)

Schedule A—Itemized Deductions

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

OMB No. 1545-0074 Attachment Sequence No. **07**

Name(s) shown or	r Form	1040		Your social security number
Medical and Dental Expenses	1 2 3 4	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2) Enter amount from Form 1040, line 37 \(\begin{array}{c c} 2 & & & & & & & & & & & & & & & & & &	1 3 hter -0	4
Taxes You Paid (See page A-2.)	5 6 7 8	State and local (check only one box): a ☐ Income taxes, or b ☐ General sales taxes (see page A-2) Real estate taxes (see page A-3). Personal property taxes Other taxes. List type and amount ▶	5 6 7 8	9
Interest You Paid (See page A-3.)	10 11	Home mortgage interest and points reported to you on Form 1098 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-4 and show that person's name, identifying no., and address	10	
Note. Personal interest is not deductible.	12 13 14	Points not reported to you on Form 1098. See page A-4 for special rules	11 12 13	14
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 16 17 18	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4. Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 Carryover from prior year	15 16 17	18
Casualty and Theft Losses		Casualty or theft loss(es). Attach Form 4684. (See page A		19
Job Expenses and Most Other Miscellaneous Deductions		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20 21	
(See page A-5.)	21 22 23 24 25	Tax preparation fees	22 23 25	
Other Miscellaneous Deductions	<u>26</u> 27	Subtract line 25 from line 23. If line 25 is more than line 2. Other—from list on page A-6. List type and amount ▶	o, enter -U-	27
Total Itemized Deductions	28	Is Form 1040, line 37, over \$142,700 (over \$71,350 if mar No. Your deduction is not limited. Add the amounts in t for lines 4 through 27. Also, enter this amount on Fo Yes. Your deduction may be limited. See page A-6 for the	he far right column orm 1040, line 39.	28

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

OMB No. 1545-0074 Page 2 Your social security number

		Schedule B—Interest and Ordinary Dividends		Seque	ence No	o. 08
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		Amo	unt	
(See page B-1 and the instructions for Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter						
the total interest shown on that	2	Add the amounts on line 1	2			
form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3			
		Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4	_		
	No	ote. If line 4 is over \$1,500, you must complete Part III.	-	Amo	unt	
Part II Ordinary Dividends (See page B-2 and the instructions for Form 1040, line 9a.)	5	List name of payer ▶				
Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ▶	5			
		ote. If line 6 is over \$1,500, you must complete Part III.				
Part III		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide reign account; or (c) received a distribution from, or were a grantor of, or a transferor to,			Yes	No

Foreign Accounts and Trusts

(See

page B-2.)

7a At any time during 2004, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.

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

8 During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment Sequence No. 09

Name	Name of proprietor					Social security number (SSN)									
A	Principal business or profession	, including produc	ct or service (see	page C-2 of the instructions)	В	Ente	er cod	de fr	om p	pages	C-7,	8, &	. 9		
С	Business name. If no separate b	ousiness name, le	eave blank.		D	Emr	oloyei	r ID i	num	ber (E	.IN),	if ar	ıy		
E	Business address (including suit City, town or post office, state,		·												
F	Accounting method: (1)	Cash (2)	Accrual (3) ☐ Other (specify) ▶											
G				uring 2004? If "No," see page C-3 fo						□ Y					
Н	If you started or acquired this b	usiness during 20	004, check here												
Pa															
1	Gross receipts or sales. Caution employee" box on that form wa			on Form W-2 and the "Statutory] [1									
2			_		. L	2									
3						3									
4					- 1	4									
5	Gross profit. Subtract line 4 fro	ım line 3				5									
6				lit or refund (see page C-3)		6									
				, , , ,											
7	Gross income. Add lines 5 and	6			•	7									
Pai	rt II Expenses. Enter exp	penses for bus	siness use of yo	our home only on line 30.											
8	Advertising	8		19 Pension and profit-sharing plans	L	19									
9	Car and truck expenses (see			20 Rent or lease (see page C-5):											
_	page C-3)	9		a Vehicles, machinery, and equipment	.	20a									
10	Commissions and fees	10		b Other business property.	.	20b									
11	Contract labor (see page C-4)	11		21 Repairs and maintenance .	.	21	4								
12	Depletion	12		22 Supplies (not included in Part III)	.	22	4								
13	Depreciation and section 179			23 Taxes and licenses	.	23						-			
	expense deduction (not			24 Travel, meals, and entertainment			4								
	included in Part III) (see			a Travel	. -	24a						+			
	page C-4)	13		b Meals and											
14	Employee benefit programs			entertainment	\dashv		-								
	(other than on line 19)	14		c Enter nondeduct- ible amount in-											
15	Insurance (other than health) .	15		cluded on line 24b											
16	Interest:	16a		(see page C-5) . L	\dashv	24d	-								
a	Mortgage (paid to banks, etc.) .	16b		d Subtract line 24c from line 24b	. -	25						+			
b	Other	100		25 Utilities26 Wages (less employment credits)	. -	26						+			
17	Legal and professional services	17		27 Other expenses (from line 48 or											
18	Office expense	18		page 2)	.	27									
28	Total expenses before expense	es for business us	se of home. Add li	nes 8 through 27 in columns	-	28									
00	Tarabativas annafit (lana) Calabarat I	line 00 fram line :	7			29									
29	Tentative profit (loss). Subtract I				. -	30						\top			
30 31	Expenses for business use of your Net profit or (loss). Subtract line				. -										
51	 If a profit, enter on Form 104 			SE line 2 (statutory employees											
	see page C-6). Estates and trus			SE, IIIO E (Statutory employees,		31									
	• If a loss, you must go to line		,												
32	If you have a loss, check the bo		your investment in	n this activity (see page C-6).											
	 If you checked 32a, enter the 	e loss on Form	1 040, line 12, and	d also on Schedule SE, line 2		32 a		All ir	nves	tmen	t is	at ri	isk.		
	(statutory employees, see page	C-6). Estates and	d trusts, enter on			32 b	, 🗌 :	Som	ne in	vestn	není	t is r	not		
	• If you shocked 30h you mus	t attach Form 61	00)				a+	ماد						

Pai	Cost of Goods Sold (see page C-b)			
33	Method(s) used to value closing inventory: a \square Cost b \square Lower of cost or market c	□ o	ther (attach expla	anation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation			□ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		
Pa	Information on Your Vehicle. Complete this part only if you are claimi line 9 and are not required to file Form 4562 for this business. See the in C-4 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 2004, enter the number of miles you used y	our vel	hicle for:	
а	Business b Commuting c Other	r		
45	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	☐ No
46	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	☐ No
47a	Do you have evidence to support your deduction?		🗌 Yes	□ No
b	If "Yes," is the evidence written?			☐ No
Pa	t V Other Expenses. List below business expenses not included on lines 8-26	or lir	ne 30.	
48	Total other expenses. Enter here and on page 1, line 27	48		

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

Department of the Treasury Internal Revenue Service ► Attach to Form 1040 or 1041. ► See instructions on back. Name of proprietor

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

OMB No. 1545-0074 Attachment Sequence No. **09A**

Social security number (SSN)

Pai	rt I General Ir	nformation								
You May Use Schedule C-EZ Instead of Schedule C Only If You: 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. Did not have a net loss from your business as a sole And You: And You: Do not do business Do not have a passive a				Are not required before Schedule C-4 to find a business use Do not dedubusiness use Do not have	no employees during the year. not required to file Form 4562, reciation and Amortization, for business. See the instructions schedule C, line 13, on page to find out if you must file. ot deduct expenses for ness use of your home. ot have prior year unallowed sive activity losses from this ness.					
Α	Principal business or	r profession, including product or service		В	Enter co	de from pages	C-7, 8, & 9			
С	Business name. If no	separate business name, leave blank.		D	Employ	er ID number (I	EIN), if any			
E	Business address (in	cluding suite or room no.). Address not require	ed if same as on Form	1040, page 1.	;					
	City, town or post of	fice, state, and ZIP code								
Par	rt II Figure You	ur Net Profit								
1	employee" box on	aution. If this income was reported to you that form was checked, see Statutory Er, on page C-3 and check here	mployees in the inst] 1					
2	Total expenses (s	ee instructions). If more than \$5,000, you	u must use Schedule	C	2					
3	Form 1040, line 1:	ct line 2 from line 1. If less than zero, you 2, and also on Schedule SE, line 2. (Starule SE, line 2. Estates and trusts, enter or	tutory employees do	not report this	3					
Pai	rt III Information	on on Your Vehicle. Complete this par	rt only if you are cl	aiming car or t	ruck ex	penses on	line 2.			
4	When did you place	ce your vehicle in service for business pur	rposes? (month, day	, year) ►	/	/				
5		er of miles you drove your vehicle during					for:			
а	Business	b Commuting	c C	Other						
6	Do you (or your sp	oouse) have another vehicle available for p	personal use?			. 🗆 Yes	□ No			
7	Was your vehicle a	available for personal use during off-duty	hours?			. 🗆 Yes	□ No			
8a	Do you have evide	ence to support your deduction?				. 🗆 Yes	□ No			
b	If "Yes," is the evic	dence written?				. 🗌 Yes	☐ No			

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

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

2004 Attachment Sequence No. 12

OMB No. 1545-0074

Name(s) shown on Form 1040

Your social security number

	(a) Description of property	(b) Date	(a) Data sala	(d) Sales price	(e) Cost or other	er basis	(f) Coir or (lea	201
	(a) Description of property (Example: 100 sh. XYZ Co.)	acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(see page D-6 of the instructions)	(see page D- the instruction	-6 of	(f) Gain or (los Subtract (e) fron	
1		(, , , , , , , , , , , , , , , , , , ,						-
								1
								+
								-
								1
2	Enter your short-term totals, if any line 2							
3	Total short-term sales price amoun							
	column (d)		3					
ŀ	Short-term gain from Form 6252 and	•	` '			4		-
5	Net short-term gain or (loss) from		•			5		
3	Schedule(s) K-1							-
	Carryover Worksheet on page D-6 of					6	(
_	Net short-term capital gain or (loss	s). Combine lines	s 1 through 6 i	n column (f)		7		<u>: </u>
a	rt II Long-Term Capital Gains	and Losses—	Assets Held	More Than On	e 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-6 of the instructions)	(e) Cost or other (see page D- the instruction	-6 of	(f) Gain or (los Subtract (e) from	
,								
						:		<u> </u>
				1 1 1				1
				1				-
)	Enter your long-term totals, if any line 9							1
	Enter your long-term totals, if any line 9	 : s. Add lines 8 a	9 and 9 in					
)	line 9	s. Add lines 8 a	9 and 9 in 			11		
)	Total long-term sales price amount column (d)	s. Add lines 8 a m gain from For 24 partnerships, S	9 and 9 in		usts from	11 12		
) 2	line 9	s. Add lines 8 a m gain from For 24 partnerships, S	9 and 9 in 10 10 cms 2439 and 6 corporations,	estates, and tr	rusts from	12		
9 0 1 2 3 4	line 9	s. Add lines 8 a m gain from For 24 partnerships, S	and 9 in 10 10 10 corporations.	estates, and tr	usts from			
) 2	line 9	s. Add lines 8 a m gain from For 24 partnerships, S 0-1 of the instru-	and 9 in 10 10 10 cms 2439 and 6 corporations, ctions	estates, and the states, and the states, and the states, and the states are states and the states are states and the states are stat	usts from	12	(

Schedule D (Form 1040) 2004

Part III Summary

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below	16		
17	Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22.			
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions	18		
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions	19		
20	 Are lines 18 and 19 both zero or blank? Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below. 			
21	If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500)	21	()
22	Note. When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, line 9b? ☐ Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. ☐ No. Complete the rest of Form 1040.			

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

OMB No. 1545-0074 Attachment Sequence No. **13**

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

Your social security number

Pa	Income or Loss From Renta Schedule C or C-EZ (see page									ersor	nal p	ropert	y, use
1	List the type and location of each re				_		ch rental real est			/		Yes	No
Α						use it o	on line 1, did you during the tax ye	ar for	perso	nal	Α		
В						• 14 0	ses for more than lays or						
С					-	fair	of the total darental value?	ıys rei	nted a	ıt	В		
			T.				age E-3.)				С		<u> </u>
nc	ome:					perties C			Totals (Add columns A, B, and C.)				
3	Rents received	3							3				
4	Royalties received	4							4				
Exp	penses:												
5	Advertising	5											
6	Auto and travel (see page E-4)	6											
	Cleaning and maintenance	7											
	Commissions	8											
	Insurance	9											
	Legal and other professional fees	10											
	Management fees	11											
12	Mortgage interest paid to banks,	12							12				
12	etc. (see page E-4)	13							12				
		14											
	Repairs	15											
	Taxes	16											
17		17											
	Other (list)												
		18											
19	Add lines 5 through 18	19							19				<u> </u>
20	Depreciation expense or depletion												
	(see page E-4)	20							20				<u> </u>
	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-4 to find out if you must file Form 6198	22											
23	Deductible rental real estate loss.												
-0	Caution. Your rental real estate												
	loss on line 22 may be limited. See												
	page E-4 to find out if you must												
	file Form 8582. Real estate professionals must complete line												
	43 on page 2	23	() ()	()					
24	Income. Add positive amounts show	vn or	line 22. Do not in	clude any	los	ses .			24				
25	Losses. Add royalty losses from line 22						total losses here)	25	()
26	Total rental real estate and royalty in												
	If Parts II, III, IV, and line 40 on page												
	line 17. Otherwise, include this amount	i in th	e lotal on line 41 or	page 2.					26				1

Sche	edule E (Form 1040) 2004						Attachi	nent Sequen	ce No. I	3		Page 4
Nam	e(s) shown on return. Do not er	nter name and s	ocial security nu	ımber if showı	n on other side	e.			You	r socia	I security r	umber
Car	ution. The IRS compares	amounts re	ported on vo	ur tax retu	rn with am	ounts	s shown on	Schedule(s) K-1			
	rt II Income or L	oss From	Partnership	os and S	Corporat	ions	Note. If	ou report a	a loss fro		at-risk ac	tivity fo
	which any amou	nt is not at ris	sk, you must c	check colum	n (e) on line	28 a	nd attach Fo	r m 6198. S	ee page	E-1.		
27	Are you reporting any loss loss from a passive activi	ty (if that loss	was not repo	rted on For	m 8582), or						Yes	□ No
	If you answered "Yes,"	see page E-	6 before con	npleting thi		for	(a) Chaole if	(al) [(a) Ch	alı if
28		(a) Name			(b) Enter P partnership for S corpora	; S	(c) Check if foreign partnership	iden	mployer tification umber		(e) Che any amo not at	ount is
Α												
В												
С												
D	Passive Incom	and I and		1		No	anagaiya lı	l noomo on	d I ooo			
				42.21			npassive In					
	(f) Passive loss allowed (attach Form 8582 if required)		sive income chedule K-1		npassive loss Schedule K-1			ion 179 expe n from Form			onpassive in Schedul	
Α												
В												
C												
D	-											
	Totals Totals								\Box			
30	Add columns (g) and (j)	of line 20a							30			Т
31	Add columns (f), (h), and					•			31	()
32	Total partnership and	* *				ines		Enter the				
	result here and include	in the total	on line 41 k	oelow					32			
Pa	rt III Income or Lo	oss From E	states and	Trusts								
33			(a) Na	me							Employer cation number	per
Α												
В												
	Pass	sive Income	and Loss				Non	passive I	ncome	and	Loss	
	(c) Passive deduction or loss (attach Form 8582 if requ		V.,	Passive incon n Schedule K	(e) Deduction or loss from Schedule K-1			(f) Other income from Schedule K-1				
Α												
В												
3 4a	Totals											
k	Totals									T		
35	Add columns (d) and (f)								35	1		\
36	Add columns (c) and (e)		(1)	 Island Barra (E			36	(+ '
37	Total estate and trust include in the total on		` '	oine iines (nere and	37			
Pa	rt IV Income or Lo							(REMIC:		sidua	al Holde	r
			nployer	(c) Exces	ss inclusion from	om		ncome (net los	<u> </u>		ncome from	
38	(a) Name		ion number		ules Q, line 20 e page E-6)		from Sched	ules Q, line 1b	o [*]	Sched	ules Q, line	3b
39	Combine columns (d) a	nd (e) only. E	Inter the resu	ult here and	l include in	the	total on line	41 below	39			
	rt V Summary								40	1		
40	Net farm rental income	, ,			•				40			
41	Total income or (loss). Cor					and	011 F0fff 1040	, line 17	41			
42	Reconciliation of farmin											
	and fishing income rep											
	(Form 1065), box 14, box 17, code N; and Sch					42						
43	Reconciliation for real				-							
-10	professional (see page E											
	anywhere on Form 104	0 from all re	ntal real esta	ate activities	s in which							
	you materially participat	ed under the	e passive act	ivity loss ru	iles	43						

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information

1040

OMB No. 1545-0074

Attachment Sequence No. 43

Department of the Treasury Internal Revenue Service

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

Your social security number Name(s) shown on return

Before you begin:

See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 65a and 65b, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

Q	ualifying Child Information	C	child 1	C	child 2
1	Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name	Last name	First name	Last name
2	Child's SSN The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 44 of the Form 1040 instructions unless the child was born and died in 2004. If your child was born and died in 2004 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.				
3	Child's year of birth	Year If born after and 4b; go to	1985, skip lines 4a 0 line 5.	Year If born after and 4b; go to	1985, skip lines 4a o line 5.
•	If the child was born before 1986— Was the child under age 24 at the end of 2004 and a student?	Yes. Go to line 5.	No. Continue	Yes. Go to line 5.	No. Continue
b	Was the child permanently and totally disabled during any part of 2004?	Yes. Continue	No. The child is not a qualifying child.	Yes. Continue	No. The child is not a qualifying child.
5	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)				
6	Number of months child lived with you in the United States during 2004 If the child lived with you for more than half of 2004 but less than 7 months, enter "7." If the child was born or died in 2004 and your home was the child's home for the entire time he or she was alive during 2004, enter "12."	Do not enter n	months nore than 12 months.	Do not enter n	months nore than 12 months.



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2004, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 67 of Form 1040.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99) Profit or Loss From Farming

► Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. 14

Name	e of proprietor						Social se	curity number (SS	SN)
A Pri	ncipal product. Describe in one or two	words your pri	ncipal crop or ac	ctivity for the c	urrent tax	year.	▶	code from Part IV	
C Ac	counting method:	(1) Cash	1	(2) \square A	ccrual		D Emplo	yer ID number (El	IN), if any
E Di	d you "materially participate" in the	operation of	this business d	during 2004?	If "No," s	see page F-2 for limit of	n passive l	osses.	s 🗌 No
Pai	t I Farm Income—Cash M		•						
	Do not include sales of	livestock he	ld for draft, b	oreeding, s _l		dairy purposes; rep	ort these	sales on Form	4797.
1	Sales of livestock and other item	s you bought	for resale						
2	Cost or other basis of livestock a	and other item	is reported on	line 1	. 2				
3	Subtract line 2 from line 1								+
4	Sales of livestock, produce, grain	s, and other	i I = [raised			. 4		+-
	Total cooperative distributions (Form(s		5a		-	5b Taxable amou			
6a	Agricultural program payments (s	· -				6b Taxable amou	nt 6b		+
7	Commodity Credit Corporation (C								
	CCC loans reported under election						. 7a		+
b	CCC loans forfeited					7c Taxable amou	nt 7c		
8	Crop insurance proceeds and ce		' ', '	e page F-3):	1	I	0.1		
	Amount received in 2004					8b Taxable amou			+-
С	If election to defer to 2005 is atta						. 8d		
9	Custom hire (machine work) inco								+-
10	Other income, including Federal ar	_							
11	Gross income. Add amounts in the								
Par	amount from page 2, line 51 . t II Farm Expenses—Cash	and Accru	al Method	Do not inc	luda na	reonal or living evo	<u>▶ 11 </u>	sh as tayos in	curance
r ai	repairs, etc., on your ho		ai wietilou.	DO HOU IIIC	idde pei	Solial of living exp	511363 3uc	ii as taxes, iii	surance,
12	· · · · · · · · · · · · · · · · · · ·			25	Pension	and profit charin	a		
12	Car and truck expenses (see page F-4—also attach Form 4562)	12				and profit-sharin	~ <u>~-</u>		
13	Chemicals	13				ease (see page F-5):			
14	Conservation expenses					machinery, and equip	_		
17	(see page F-4)	14							
15	Custom hire (machine work)	15				nd, animals, etc.)	001		
16	Depreciation and section 179					and maintenance	07		
10	expense deduction not claimed					nd plants purchased .	00		
	elsewhere (see page F-4) .	16				and warehousing	00		
17	Employee benefit programs other				•	purchased	30		
••	than on line 25	17					31		
18	Feed purchased	18					20		
19	Fertilizers and lime	19				, breeding, and medicine	33		
20	Freight and trucking	20			-	penses (specify):			
21	Gasoline, fuel, and oil	21		а			34a		
22	Insurance (other than health)	22		b			246		
23	Interest:			С			240		
а	Mortgage (paid to banks, etc.).	23a		d			04-1		
	Other	23b		е			_ 34e		
24	Labor hired (less employment credits)	24		f			34f		
35	Total expenses. Add lines 12 the	rough 34f .					▶ 35		
36	Net farm profit or (loss). Subtract	t line 35 from	line 11. If a p	orofit, enter o	n Form 1	040, line 18, and also			
	Schedule SE, line 1. If a loss, you	u must go on	to line 37 (esta	ites, trusts, a	nd partne	rships, see page F-6) .	. 36		
37	If you have a loss, you must check	the box that	describes your	investment in	this activ	vity (see page F-6).	37a [All investment	is at risk.
	• If you checked 37a, enter the	oss on Form	1040, line 18,	, and also or	n Schedu	ule SE, line 1.	, -	Some investment is	

Schedule F (Form 1040) 2004 Page 2

Part III Farm Income—Accrual Method (see page F-6)

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

					20	
38	Sales of livestock, produce, grains, and other products during the year .				38	
39a	Total cooperative distributions (Form(s) 1099-PATR)		39b	Taxable amount	39b	
40a	Agricultural program payments		40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:					
а	CCC loans reported under election				41a	
b	CCC loans forfeited		41c	Taxable amount	41c	
42	Crop insurance proceeds				42	
43	Custom hire (machine work) income				43	
44	Other income, including Federal and state gasoline or fuel tax credit or refu	nd .			44	
45	Add amounts in the right column for lines 38 through 44				45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46			-	
47	Cost of livestock, produce, grains, and other products purchased during the year	47			-	
48	Add lines 46 and 47	48			_	
49	Inventory of livestock, produce, grains, and other products at end of year	49				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49	9 from li	ne 48	*	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on p	page 1, I	ine 1	1	51	

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

Part IV Principal Agricultural Activity Codes



File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

111100 Oilseed and grain farming111210 Vegetable and melon farming

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

Animal Production

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

Forestry and Logging

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

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► See Instructions for Schedule R (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. 16

Name(s) shown on Form 1040

Your social security number

	 	_
1	!	
	1	

You may be able to take this credit and reduce your tax if by the end of 2004:

► Attach to Form 1040.

• 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.

	-							•					
TP)	In	most	cases,	the IRS	can	figure	the	credit	for y	you.	See	page	R-1.

Part I Check the Box	for Yo	ur Filing Status and Age		
If your filing status is:	Ar	d by the end of 2004:	Check only	one box
Single, Head of household, or	1	You were 65 or older	1	
Qualifying widow(er)	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 repermanent and total disability		
Married filing jointly	5	Both spouses were under 65, and both retired on permanent disability		
	6	One spouse was 65 or older, and the other spouse was under retired on permanent and total disability	er 65 and	
	7	One spouse was 65 or older, and the other spouse was unde not retired on permanent and total disability		
Married filing	8	You were 65 or older and you lived apart from your spouse 2004		
separately	9	You were under 65, you retired on permanent and total disab you lived apart from your spouse for all of 2004		
	es —	Skip Part II and complete Part III on back.		
box 1, 3, 7, or 8?	lo —	Complete Parts II and III.		
Part II Statement of Pe	ermane	ent and Total Disability (Complete only if you checked box 2	, 4, 5, 6, or 9	above.)
		ment for this disability for 1983 or an earlier year, or you for 1983 and your physician signed line B on the statement, and		
		ed condition, you were unable to engage in any substantial g		
 If you checked this I 	oox, yo	ou do not have to get another statement for 2004.		
 If you did not check keep the statement 		oox, have your physician complete the statement on page R-	4. You must	

Par	t III Figure Your Credit	
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7	10
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.	
11	 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 	11
TIP	For more details on what to include on line 11, see page R-3.	
12	If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10	12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2004.	
а	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
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).	
	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
14	Enter the amount from Form 1040, line 37	
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	
16 17	Subtract line 15 from line 14. If zero or less, enter -0	
18 19	Add lines 13c and 17	18
20	go to line 20	19 20
21 22 23	Enter the amount from Form 1040, line 45	23
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 48	24

SCHEDULE SE

(Form 1040)

Department of the Treasury Internal Revenue Service

Self-Employment Tax

OMB No. 1545-0074

2004

Attachment
Sequence No. 17

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

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

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

Who Must File Schedule SE

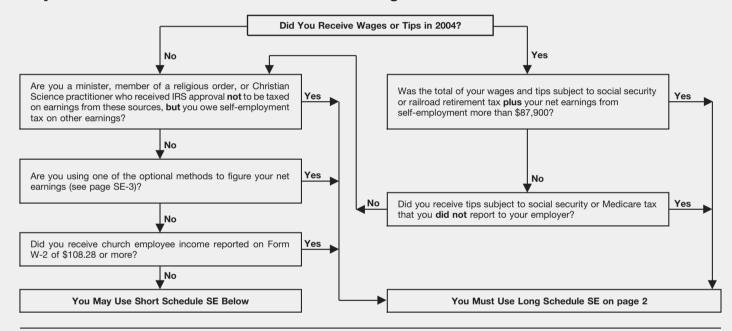
You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is **not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt–Form 4361" on Form 1040, line 57.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$87,900 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57.	5	
	 More than \$87,900, multiply line 4 by 2.9% (.029). Then, add \$10,899.60 to the result. Enter the total here and on Form 1040, line 57. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 30		

Schedule SE (Form 1040) 2004	Attachment Comuence No. 17	Page
Schedule SE (Form 1040) 2004	Attachment Sequence No. 17	Page 2

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 S	Section	B—Long	Schedule	SE
---------------------------	---------	--------	-----------------	----

Part I Self-Employment Ta

 $^{2}\,\mathrm{From}$ Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

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

Α	If you are a minister, member of a religious order, or Christian Science practition had \$400 or more of other net earnings from self-employment, check here and contact the self-employment of the self-empl				
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Sched 1065), box 14, code A. Note. Skip this line if you use the farm optional method (se		1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (For 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers of religious orders, see page SE-1 for amounts to report on this line. See page S income to report. Note. Skip this line if you use the nonfarm optional method (see page S)	and members SE-2 for other	2		
3	Combine lines 1 and 2		3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amou	ınt from line 3	4a		
b	If you elect one or both of the optional methods, enter the total of lines 15 and 1	7 here	4b		
С	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment t If less than \$400 and you had church employee income , enter -0- and continue		4c		
	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income				
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0		5b		
6	Net earnings from self-employment. Add lines 4c and 5b		6		
7	Maximum amount of combined wages and self-employment earnings subject to stax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2004		7	87,900	00
	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,900 or more, skip lines 8b through 10, and go to line 11				
С	Add lines 8a and 8b		8c		
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go	to line 11 . ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)		10		
11	Multiply line 6 by 2.9% (.029)		11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line \$	57	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 30				
Par	rt II Optional Methods To Figure Net Earnings (see page SE-3)				
	rm Optional Method. You may use this method only if (a) your gross farm income in \$2,400 or (b) your net farm profits were less than \$1,733.	e¹ was not more			
			14	1,600	00
15	Enter the smaller of: two-thirds (%) of gross farm income¹ (not less than zero) or include this amount on line 4b above		15		
than	nfarm Optional Method. You may use this method only if (a) your net nonfarm properties of the standard of the standard of the prior 3 years.				
Caut	ution. You may use this method no more than five times.				
16	Subtract line 15 from line 14		16		
17	Enter the smaller of: two-thirds (%) of gross nonfarm income ⁴ (not less than zero) on line 16. Also include this amount on line 4b above		17		
	om Sch. F, line 11, and Sch. K-1 (Form 1065), x 14, code B. ³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065-B), box 9.	Sch. K-1 (Form 10	65), bo	ox 14, code A; an	d

 $^4\mathrm{From}$ 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.

Employee Business Expenses

► See separate instructions.

OMB No. 1545-0139

Department of the Treasury Internal Revenue Service (99) Your name

► Attach to Form 1040.

Occupation in which you incurred expenses

Attachment Sequence No. **54** Social security number

Par	t I	Employee Business Expenses and Reimbursements	>				
	Step 1 Enter Your Expenses			Column A	Column B		
Step				Other Than Meals and Entertainment		Meals and Entertainment	
1		icle expense from line 22 or line 29. (Rural mail carriers: See ructions.)	1				
2	Park	king fees, tolls, and transportation, including train, bus, etc., that not involve overnight travel or commuting to and from work	2				
3	Trav	vel expense while away from home overnight, including lodging, lane, car rental, etc. Do not include meals and entertainment.	3				
4		iness expenses not included on lines 1 through 3. Do not ude meals and entertainment.	4				
5		als and entertainment expenses (see instructions)	5				
6		al expenses. In Column A, add lines 1 through 4 and enter the ult. In Column B, enter the amount from line 5	6				
	Not	te: If you were not reimbursed for any expenses in Step 1, sk	cip lir	ne 7 and enter the am	ount	from line 6 on line	8.
Step 7	Ente repo	er reimbursements Received From Your Employer reimbursements received from your employer that were not corted to you in box 1 of Form W-2. Include any reimbursements corted under code "L" in box 12 of your Form W-2 (see ructions)	r for	Expenses Listed in	Ste	p 1	
Step	3	Figure Expenses To Deduct on Schedule A (Form 104	·O)				
8	line	otract line 7 from line 6. If zero or less, enter -0 However, if 7 is greater than line 6 in Column A, report the excess as ome on Form 1040, line 7	8				
	em	te: If both columns of line 8 are zero, you cannot deduct ployee business expenses. Stop here and attach Form 2106 your return.					
9	line Tran exp	Solumn A, enter the amount from line 8. In Column B, multiply 8 by 50% (.50). (Employees subject to Department of insportation (DOT) hours of service limits: Multiply meal enses incurred while away from home on business by 70% (.70) ead of 50%. For details, see instructions.)	9				
10	Sch	If the amounts on line 9 of both columns and enter the total here nedule A (Form 1040), line 20. (Reservists, qualified performing all government officials, and individuals with disabilities: See the inwhere to enter the total.)	artis struc	ets, fee-basis state or etions for special rules	10		

Form 2106 (2004) Page **2**

Pai	rt II Vehicle Expenses								
	ction A—General Information claiming vehicle expenses.)	(You	must complete this	section if you		(a) Vehicle	1	(b) Vehic	cle 2
11	Enter the date the vehicle was	olaced	in service		11	/ /		/	/
12	Total miles the vehicle was drive				12	r	niles		miles
13	Business miles included on line				13	r	niles		miles
14	Percent of business use. Divide	line 13	by line 12		14		%		%
15	Average daily roundtrip commu				15	r	niles		miles
16	Commuting miles included on li				16	r	niles		miles
17	Other miles. Add lines 13 and 1				17	r	niles		miles
18	Do you (or your spouse) have a	nother	vehicle available for p	personal use?.				. 🗌 Yes	☐ No
19	Was your vehicle available for p								☐ No
20	Do you have evidence to suppo	rt your	deduction?					. 🗌 Yes	☐ No
21	If "Yes," is the evidence written	?						. L Yes	∐ No
	tion B—Standard Mileage R	ate (S	ee the instructions	for Part II to fir	nd ou	it whether to c	ompl	ete this sec	tion or
	tion C.)							T	
22	Multiply line 13 by 37.5¢ (.375)						22		
Sec	tion C—Actual Expenses		(a) Ve	ehicle 1	1	(b) Ve	hicle 2	
23	Gasoline, oil, repairs, vehicle								
	insurance, etc	23							
24a	Vehicle rentals	24a		_					
b	Inclusion amount (see instructions) .	24b							
С	Subtract line 24b from line 24a .	24c		l					
25	Value of employer-provided								
	vehicle (applies only if 100% of								
	annual lease value was included	0.5							
	on Form W-2—see instructions)	25							
26	Add lines 23, 24c, and 25	26		l					
27	Multiply line 26 by the	27							
	percentage on line 14	28		l					
28	Depreciation (see instructions) .	20							
29	Add lines 27 and 28. Enter total here and on line 1	29							
Sec	ction D—Depreciation of Vel	_	l lee this section o	nly if you owne	d the	vehicle and a	re co	mnleting S	ection C
	the vehicle.)	licies	(OSE IIIIS SECTION O	illy if you owile	o tile	vernole and a	16 00	impleting of	ection C
	the vernerely		(a) Ve	ehicle 1		(b) Ve	hicle 2	
00	Foton cost on other basis (cos					,	,		
30	Enter cost or other basis (see	30							
31	instructions)								
31	Enter section 179 deduction and special allowance (see								
	instructions)	31							
	•								
32	Multiply line 30 by line 14 (see instructions if you claimed the								
	section 179 deduction or								
	special allowance)	32							
33	Enter depreciation method and			_					
00	percentage (see instructions) .	33							
34	Multiply line 32 by the percentage								
04	on line 33 (see instructions)	34							
35	Add lines 31 and 34	35							
36	Enter the applicable limit explained								
	in the line 36 instructions	36							
37	Multiply line 36 by the percentage on line 14	37							
38	Enter the smaller of line 35 or								
	line 37. Also enter this amount								
	on line 28 above	38							

Form **2106-F7**

Unreimbursed Employee Business Expenses

Attachment Sequence No. 54A

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

Your name	Occupation in which you incurred expenses	Social security number

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2004.

Caution: You can use the standard mileage rate for 2004 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.

Pai	rt I Figure Your Expenses			
1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 37.5¢ (.375)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: \$ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		
Par	Information on Your Vehicle. Complete this part only if you are claiming vehicle.	le ex	pense 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 2004, enter the number of miles you	used	d your vehicle for:	
а	Business			
9	Do you (or your spouse) have another vehicle available for personal use?		. 🗆 Yes 🗆	No
10	Was your vehicle available for personal use during off-duty hours?		. 🗆 Yes 🗆	No
11a	Do you have evidence to support your deduction?		. 🗌 Yes 🗌	No
b	If "Yes," is the evidence written?		. 🗆 Yes 🗆	No

OMB No. 1545-1441

	RRECTED	(99)			
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capita			
	20 04 Form 2439	For calendar year 2004, or othe regulated investment compar real estate investment trubeginning, 2 ending, 2	ny (RIĆ) or the ust (REIT) 004, and		
Identification number of RIC or REIT	1a Total undistributed I	ong-term capital gains	Сору А		
Shareholder's identifying number	1b Unrecaptured section	on 1250 gain	Attach to Form 1120-RIC or Form 1120-REIT		
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain			
	2 Tax paid by the RIG	C or REIT on the box 1a gains	For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.		

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040 ► Attach to Form 1040.

► See separate instructions.

ONID NO. 1343-0006
2004
Attachment Sequence No. 21

		- V		N f-11		D - fi - iki		4 -61	<u> </u>	
	ore you begin. Dependent Car		d to understand t	ŭ	erms. See ying Perso		page		ne instructions. Qualified Expe	
	rt I Persons	or Organ	nizations Who Pr space, use the b	rovided the C	are—You r		this pa			
1	(a) Care provider name		•	(b) Address apt. no., city, state	,		tifying nun	nber	(d) Amount pai	
		depender	you receive nt care benefits?	Ye	es ———	Complete O	art III or	n the I	oack next.	
			ed in your home, yound Dependent C			es. See the instru	ctions fo	or For	m 1040, line 61.	
2			ualifying person(s)			qualifying perso	ons, see	the in	nstructions.	
	First	(a) Qua	alifying person's name	Last	d)	Qualifying person's security number		incur	(c) Qualified expenses yo incurred and paid in 2004 for person listed in column (a	
3	person or \$6,00	00 for two	nn (c) of line 2. Do or more persons. If	you completed	Part III, enter					
4			e. See instructions				4			
5	If married filing	jointly, en	ter your spouse's einstructions); all ot	earned income	(if your spou	se was a studer	t 5			
6	Enter the smal		·				6			
7			orm 1040, line 37							
8	Enter on line 8	the decima	al amount shown b	elow that appli	es to the am	ount on line 7				
	If line 7 is	s:		If line	7 is:					
	_	But not over	Decimal amount is	Over	But not over	Decimal amount is				
		15,000	.35		0—31,000	.27				
	15,000—	-	.34		0—33,000	.26				
	17,000—		.33	1	0—35,000	.25	8		×	•
	19,000—2		.32	1	0—37,000	.24				
	21,000—2		.31 .30		0—39,000 0—41,000	.23 .22				
	23,000—2 25,000—2		.30 .29		0—41,000 0—43,000	.21				
	27,000—2		.28		0—No limit	.20				
9			cimal amount on lin				9			
10			orm 1040, line 45, r				10			
11	Credit for chil	d and dep	pendent care expo	enses. Enter th	e smaller of		0 . 11			

Form 2441 (2004) Page **2**

Pai	t III Dependent Care Benefits		
12	Enter the total amount of dependent care benefits you received in 2004. Amounts you		
	received as an employee should be shown in box 10 of your Form(s) W-2. Do not include		
	amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner,		
	include amounts you received under a dependent care assistance program from your sole		
	proprietorship or partnership	12	
13	Enter the amount forfeited, if any (see the instructions)	13	
14	Subtract line 13 from line 12	14	
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s)		
16	Enter the smaller of line 14 or 15		
17	Enter your earned income. See instructions		
18	Enter the amount shown below that applies to you.		
	 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 17. 		
19	Enter the smallest of line 16, 17, or 18	-	
20	Enter the amount from line 12 that you received from your sole proprietorship or	00	
	partnership. If you did not receive any such amounts, enter -0	20	
21	Subtract line 20 from line 14	-	
22	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18)	22	
23	Deductible benefits. Enter the smallest of line 19, 20, or 22. Also, include this amount on the appropriate line(s) of your return (see the instructions)	23	
24	Enter the smaller of line 19 or 22	-	
25	Enter the amount from line 23		
26	Excluded benefits. Subtract line 25 from line 24. If zero or less, enter -0	26	
27	Taxable benefits. Subtract line 26 from line 21. If zero or less, enter -0 Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"	27	
	To claim the child and dependent care credit, complete lines 28–32 below.		
28	Enter \$3,000 (\$6,000 if two or more qualifying persons)	28	
29	Add lines 23 and 26	29	
30	Subtract line 29 from line 28. If zero or less, stop . You cannot take the credit. Exception . If you paid 2003 expenses in 2004, see the instructions for line 9	30	
31	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 29 above. Then, add the amounts in column (c) and enter the total here	31	
32	Enter the smaller of line 30 or 31. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	32	

Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2004

Attachment
Sequence No. 52

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

Identifying number

Pai	Current Year Credit	
1	Rehabilitation credit (see instructions for requirements that must be met):	
а	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent</i> ▶ □	
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:	
	Pre-1936 buildings	1b
С	Certified historic structures	1c
	(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)	
	(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)	
d	(1) Enter the date on which the 24- or 60-month measuring period begins// and ends//	
	(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)	
	(3) Enter the amount of the qualified rehabilitation expenditures incurred,	
	or treated as incurred, during the period on line 1d(1) above \$	
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)	1e
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	2
3	Reforestation credit. Enter the amortizable basis of qualified	
	timber property acquired before 10/23/04 (see instructions) \$\\$\times 10\% (.10)	3
4	Credit from cooperatives. Enter the unused investment credit from cooperatives	4
5	Current year credit. Add lines 1b through 4	5 5 2000)
	Allowable Credit (See Who must file Form 3800 to find out if you complete Par	t ii or lile Form 3000.)
6	Regular tax before credits:	
	• Individuals. Enter the amount from Form 1040, line 43	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return	
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines	
	1a and 1b, or the amount from the applicable line of your return	6
7	Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the	
	appropriate form or schedule	7
	● Individuals: Form 6251, line 35	
	• Corporations: Form 4626, line 14	
	• Estates and trusts: Form 1041, Schedule I, line 56	
8	Add lines 6 and 7	8
9a	Foreign tax credit	-
b	Credits Hoffi Toffi 1040, filles 47 tillough 55	
C C	Possessions tax credit (Form 5735, line 17 or 27)	
d e	Qualified electric vehicle credit (Form 8834, line 20)	
f		9f
10	Add lines 9a through 9e	10
11	Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	
13	Tentative minimum tax (see instructions)	
14	Enter the greater of line 12 or line 13	14
15	Subtract line 14 from line 10. If zero or less, enter -0	15
16	Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form	
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions.	16

General Business Credit

 \blacktriangleright See instructions on pages 3 and 4.

OMB No. 1545–0895

2004

Attachment
Sequence No. 22

Identifying number

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Pai	t I Current Year Credit			
1a	Current year investment credit (Form 3468)	1a		
b	Current year work opportunity credit (Form 5884)	1b		
С	Current year welfare-to-work credit (Form 8861)	1c		
d	Current year credit for alcohol used as fuel (Form 6478)	1d		
е	Current year credit for increasing research activities (Form 6765)	1e		
f	Current year low-income housing credit (Form 8586)	1f		
g	Current year enhanced oil recovery credit (Form 8830)	1g		
h	Current year disabled access credit (Form 8826)	1h		
i	Current year renewable electricity production credit (Form 8835, Section A only)	1i		
j	Current year Indian employment credit (Form 8845)	1j		
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k		
- 1	Current year orphan drug credit (Form 8820)	11		
m	Current year new markets credit (Form 8874)	1m		
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n		
0	Current year credit for employer-provided child care facilities and services (Form 8882)	10		
р	Current year biodiesel fuels credit (Form 8864)	1p		
q	Current year low sulfur diesel fuel production credit (Form 8896)	1q		
r	Current year credit for contributions to selected community development corporations (Form 8847)	1r		
s	Current year trans-Alaska pipeline liability fund credit (see instructions)	1s		
t	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1t		_
2	Current year credit. Add lines 1a through 1t	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		_
5	Passive activity credits allowed for 2004 (see instructions)	5		_
6	Carryforward of general business credit to 2004. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2005 (see instructions)	7		
8	Current year credit. Add lines 4 through 7	8		_
Par				_
9	Regular tax before credits (see instructions)	9		_
10	Alternative minimum tax (see instructions)	10		_
11	Add lines 9 and 10	11		_
12a	Foreign tax credit	+		
b	,	-		
С	1 0000000010 tax credit (1 01111 0700, line 17 01 27)	+		
	Oreal for idea from a fronconventional source	-		
	Quality of the order (Ferri coot), into 20)	106		
	Add lines 12a through 12e	12f		-
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18.	13		
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- Enter 25% (25) of the excess, if any of line 14 over \$25,000 (see instructions)			
15	2070 (120) of the exceed, if drift, of line 17 ever \$20,000 (600 instruction)			
16	Torreative minimum tax (eee metractions)	17		
17 18	Enter the greater of line 15 or line 16	18		
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form	10		
19	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule			
	G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions.			
	Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations:			
	See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19		
	Paparwork Poduction Act Notice see page 2		Form 3800 (200	-

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162 Attachment Sequence No. 23

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3. ► Attach this form to your income tax return.

Taxpayer identification number

Name (as shown on your income tax return)

Caution: • You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).

• Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C. line 11 (Form 720) to make these claims.

1_	Nontaxable Use of Gasoline and Gasohol	(a) Type	(b)	(c)	(d)	(e)
		of use	Rate	Gallons	Amount of credit	CRN
а	Off-highway business use of gasoline		\$.184) \$	
			*			362
b	Use of gasoline on a farm for farming purposes		.184			002
С	Other nontaxable use of gasoline		.184		J	
					\$	359
d	10% gasohol		.132			339
е	7.7% gasohol		.14396			375
f	5.7% gasohol		.15436			376
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
					\$	354
а	Use in commercial aviation (other than foreign trade)		\$.15 .194)	
b	Other nontaxable use		.194		}	324
_			.10-		· 1	
3	Nontaxable Use of Undyed Diesel Fuel Claimant has the name and address of the person(s) who s exported, the required proof of export.	old the die		aimant and the dat	te(s) of the purchase(s) an	d if
	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here Caution: Claims cannot be made on line 3 for diesel fuel used	evidence did conta	sel fuel to the cla of dye. ain visible evider	nce of dye, attach	a detailed explanation a	and _
	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence a did conta	sel fuel to the class of dye. ain visible evider	nce of dye, attach	a detailed explanation a	and ▶ [(e)
3	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to the class of dye. ain visible evider (b) Rate \$.244	nce of dye, attach	a detailed explanation a	and ► [(e)
	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to the class of dye. ain visible evider	nce of dye, attach	a detailed explanation a	(e) CRN
3	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to the class of dye. ain visible evider (b) Rate \$.244	nce of dye, attach	a detailed explanation a	(e)
a b	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to the class of dye. ain visible evider by Rate \$.244 .244	nce of dye, attach	a detailed explanation a	(e) CRN
3 a b	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence did conta	sel fuel to the cla of dye. ain visible evider (b) Rate \$.244 .244	nce of dye, attach	a detailed explanation a	and ► [(e) CRN 360 353
3 a b	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence of did contain vidence of did contain vidence of did contain vidence of dicontain vidence of did contain vid	sel fuel to the cla of dye. ain visible evider (b) Rate \$.244 .244 .20 .17 rosene to the cla f dye. isible evidence o	ince of dye, attach (c) Gallons aimant and the dat	a detailed explanation a (d) Amount of credit (e(s) of the purchase(s) and tailed explanation and che	(e) (RN 360 353 350 d if
3 a b	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	evidence of did contain vidence of did contain vidence of did contain vidence of dicontain vidence of did contain vid	sel fuel to the cla of dye. ain visible evider (b) Rate \$.244 .244 .20 .17 rosene to the cla f dye. isible evidence o	ince of dye, attach (c) Gallons aimant and the dat	a detailed explanation a (d) Amount of credit (e(s) of the purchase(s) and tailed explanation and che	(e) (cRN 360 353 350 d if
3 a b	Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here Caution: Claims cannot be made on line 3 for diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6). Nontaxable use Use in trains Use in certain intercity and local buses Nontaxable Use of Undyed Kerosene Claimant has the name and address of the person(s) who sexported, the required proof of export. Claimant certifies that the kerosene did not contain visible exception. If any of the kerosene included in this claim did here Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a	evidence of did contain vidence of use	sel fuel to the cla of dye. ain visible evider (b) Rate \$.244 .244 .20 .17 rosene to the cla of dye. isible evidence o (b)	(c) Gallons aimant and the dat	a detailed explanation a (d) Amount of credit (e(s) of the purchase(s) and tailed explanation and che	(e) (RN 360 353 350 d if

Form 4136 (2004) Page 2

	Mantavahla Has of Aviation Fuel							Page 2
5	Nontaxable Use of Aviation Fuel	1	Ι	a >				
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
•	Hearing appropriate syletion (athor than foreign trade)		_	175		\$		355
a	Use in commercial aviation (other than foreign trade) Other nontaxable use		\$.175				260
b				.044				369
	Other nontaxable uses Sales by Registered Ultimate Vendors of Undyed	Dissal Fr	!		egistration No. ►			377
6	Sales by negistered offiliate vehicles of officeed	Diesei Ft	iei	UV h	egistration No.			
	Claimant sold the diesel fuel at a tax-excluded price, repa buyer to take the claim; and obtained the required certific certificate is false. See the instructions for additional inform Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim did co	cate from nation to be evidence	the bue subrough of dye	uyer and h mitted. e.	as no reason to beli	eve any information	n in tl	he
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
					,	\$		
а	Use on a farm for farming purposes		\$.244				
					}			360
b	Use by a state or local government			.244	J			
	Calan by Danistanad Illtimate Vandana of Illudyad	V		UV R	egistration No. ▶			
7	Sales by Registered Ultimate Vendors of Undyed	Kerosene	3	UP R	egistration No. >			
	additional information to be submitted. Claimant certifies that the kerosene did not contain visible Exception. If any of the kerosene included in this claim did co				e, attach a detailed ex	olanation and check	here	> [
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
а	Use on a farm for farming purposes		\$.244		\$		
b	Use by a state or local government			.244	 }			346
	Orley for a physical and a second			044				
<u>c</u>	Sales from a blocked pump	\ in Oante	in D	.244	,			
8	Nontaxable Use of Liquefied Petroleum Gas (LPG					1		
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit	(e) CRN
а	Use in certain intercity and local buses		\$.062		\$		352
b	Use in qualified local buses or school buses			.136				361
9	Gasohol Blending							
	Claimant bought gasoline taxed at the full rate and blen claimant's trade or business. For each batch of gasoho gasoline and alcohol used to make the gasohol and to sup	l, claimant	t has	the require				
					Gallons of	(d)		
		(a)		(b)	(c)	Amount of cre	dit	(e) CRN

		(-)	Gallo	ns of	(d)	(1)
		(a) Rate	(b) Gasoline	(c) Alcohol	Amount of credit (col. (a) × col. (b))	(e) CRN
а	10% gasohol	\$.03734			\$	356
b	7.7% gasohol	.02804				357
С	5.7% gasohol	.02031				363
10	Total income tax credit claimed. Add lines 1 throug Form 1040, line 69 (also check box b on line 69); Forr 28g; Form 1120S, line 23c; Form 1041, line 24g; or the company of the company	A, line	\$			

Department of the Treasury Internal Revenue Service

Depreciation and Amortization(Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

2004

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. \$102.000 1 1 Maximum amount. See page 2 of the instructions for a higher limit for certain businesses 2 2 Total cost of section 179 property placed in service (see page 3 of the instructions) 3 \$410,000 Threshold cost of section 179 property before reduction in limitation 3 4 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions. (a) Description of property (b) Cost (business use only) (c) Flected cost 6 Listed property. Enter the amount from line 29 7 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. 10 Carryover of disallowed deduction from line 13 of your 2003 Form 4562 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11. Carryover of disallowed deduction to 2005. 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. Special Depreciation Allowance and Other Depreciation (Do not include listed property.) Special depreciation allowance for qualified property (other than listed property) placed in service 14 Property subject to section 168(f)(1) election (see page 4 of the instructions). 15 Other depreciation (including ACRS) (see page 4 of the instructions) . Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2004 17 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ Section B-Assets Placed in Service During 2004 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property (e) Convention (f) Method (g) Depreciation deduction vear placed in (business/investment use period service only—see instructions) 19a 3-year property 5-year property 7-year property d 10-year property 15-year property f 20-year property g 25-year property 25 yrs. S/L 27.5 yrs. ММ S/L h Residential rental 27.5 yrs. property MM S/L 39 yrs. ММ S/L Nonresidential real S/L ММ property Section C—Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System 20a Class life S/L 12 yrs. b 12-year S/L c 40-year 40 yrs. ММ S/L Part IV Summary (see page 8 of the instructions) Listed property. Enter amount from line 28 21 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.

Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.

For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

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Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.) Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable. Section A—Depreciation and Other Information (Caution: See page 9 of the instructions for limits for passenger automobiles.) **24a** Do you have evidence to support the business/investment use claimed? \square Yes \square No **24b** If "Yes," is the evidence written? (c) Business/ (a) (b) (d) (f) (g) (h) Basis for depreciation Elected Type of property (list Date placed in Cost or other Recovery Method/ Depreciation (business/investment section 179 use vehicles first) Convention deduction service basis period percentage use only) cost Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions) Property used more than 50% in a qualified business use (see page 8 of the instructions): 26 % % % Property used 50% or less in a qualified business use (see page 8 of the instructions): % S/L -% S/L -% S/L -Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . . Add amounts in column (i), line 26. Enter here and on line 7, page 1. 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. (b) (d) (f) (a) (c) (e) Total business/investment miles driven Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 during the year (do not include commuting miles—See page 2 of the instructions) . Total commuting miles driven during the year 31 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 . . . Yes No Yes No Yes No Yes No Yes No Yes No Was the vehicle available for personal use during off-duty hours?. Was the vehicle used primarily by a more than 5% owner or related person? Is another vehicle available for personal 36 Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 10 of the instructions). Yes No Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners Do you provide more than five vehicles to your employees, obtain information from your employees about Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. **Amortization** Part VI (d) (b) (c) (f) (a) Amortization Date amortization Amortizable Code Amortization for Description of costs period or this vear percentage Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):

Total. Add amounts in column (f). See page 12 of the instructions for where to report.

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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

2004

Attachment
Sequence No. 26

Name(s) shown on tax return

Identifying number

1	Description of properties (show type, location, and da	ate ac	quired for each pro	perty). Use a s	separate line	for each pro	perty lost or da	amageo
	from the same casualty or theft.							
	Property A							
	Property B							
	Property D							
					Properties	3	_	
			Α	В		С	D	
2	Cost or other basis of each property	2						
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3						
	Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in							
	a later tax year	4						
5	Fair market value before casualty or theft	5						
6	Fair market value after casualty or theft	6						
7	Subtract line 6 from line 5	7						
8	Enter the smaller of line 2 or line 7	8						
9	Subtract line 3 from line 8. If zero or less,							
	enter -0	9						
10	Casualty or theft loss. Add the amounts on line 9 in c	olumr	ns A through D .			10)	
11	Enter the smaller of line 10 or \$100					11		
12						12	2	
13	Caution: Use only one Form 4684 for lines 13 throug Add the amounts on line 12 of all Forms 4684 .					13	3	
14	Add the amounts on line 4 of all Forms 4684					14	ļ	
15	 If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). 			Do not		15	5	
	• If line 14 is less than line 13, enter -0- here and go							
	• If line 14 is equal to line 13, enter -0- here. Do not	com	piete the rest of this	s section.				
16	If line 14 is less than line 13, enter the difference.					16	6	
17	Enter 10% of your adjusted gross income from Form	1040,	line 37. Estates an	d trusts, see ii	nstructions	17	,	
18	Subtract line 17 from line 16. If zero or less enter -0-	Alaa	antar the recult on	O a la a al vila A /F.	1040) lis	10		

Estates and trusts, enter the result on the "Other deductions" line of your tax return

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

Identifying number

	CTION B—Business and Income-Producin Casualty or Theft Gain or Loss (Use			r each cası	ualty o	r theft.)			
19	Description of properties (show type, location, and da aged from the same casualty or theft. Property A				separat	e line for each	n prope	erty lost or da	m-
	Property B								
	Property C								
	Property D								
			_		Prop	erties			
			A	В		С		D	_
20	Cost or adjusted basis of each property	20							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .	21							
22	Note: If line 20 is more than line 21, skip line 22. Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22							
23	Fair market value before casualty or theft	23							
24	Fair market value after casualty or theft	24							
25	Subtract line 24 from line 23	25							
26	Enter the smaller of line 20 or line 25 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26							
27	Subtract line 21 from line 26. If zero or less, enter -0-	27							
28	Casualty or theft loss. Add the amounts on line 27. Enter	er the	total here and on li	ne 29 or line 3	34 (see ir	nstructions)	28		
Pai	t II Summary of Gains and Losses (from	sep	arate Parts I)	` '		asualties or the		(c) Gains fr	om
	(a) Identify casualty or theft			(i) Trade, but rental or re proper	oyalty ty	(ii) Income producing a employee pro	and	casualties or includible in in	thefts
	Casualty or The	ft of	Property Held	One Year	or Les	S		T	
29				()	()		
30	Totals. Add the amounts on line 29			()	()		
31	Combine line 30, columns (b)(i) and (c). Enter the net g is not otherwise required, see instructions		, ,				31		
32	Enter the amount from line 30, column (b)(ii) here. Indivon Schedule A (Form 1040), line 27, and enter the am (Form 1040), line 22. Estates and trusts, partnerships.	nount	from property used	d as an emplo	yee on	Schedule A	32		
	Casualty or Theft							ı	-
33	Casualty or theft gains from Form 4797, line 32 .						33		
34				()	()		
				()	()		
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b)	(ii) 35	[)	()		
36	Total gains. Add lines 33 and 34, column (c)						36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .						37		-
38 a	If the loss on line 37 is more than the gain on line 36 Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the no line 14. If Form 4797 is not otherwise required, see it	the ne te bel nstruc	ow. All others, en tions	ter this amou	int on F	orm 4797,	38a		
b	Enter the amount from line 35, column (b)(ii) here. Indiving Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Electronic services of the services o	m prop ns" line	perty used as an eme of your tax return.	ployee on Sch Partnerships (edule A (except e	Form 1040), lecting large	38b		
39	If the loss on line 37 is less than or equal to the gain on leacept electing large partnerships), see the note below					•	39		
	Note: Partnerships, enter the amount from line 38a, 3 S corporations, enter the amount from line 38a					11.			

Department of the Treasury Internal Revenue Service (99)

Sales of Business Property

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

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

OMB No. 1545-0184

2004

Attachment
Sequence No. 27

Nam	ame(s) shown on return							Identifying number		
1	Enter the gross proceeds from statement) that you are inclu									
Pa	rt I Sales or Exchang Than Casualty o						ersic	ons From Other		
	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or obasis, pluimprovement expense of	s and	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)		
2										
3	Gain, if any, from Form 4684						3			
4	Section 1231 gain from insta	allment sales from F	orm 6252, line 26	or 37			4			
5	Section 1231 gain or (loss) f		· ·				5			
6	Gain, if any, from line 32, from		•				6			
7	Combine lines 2 through 6. I	Enter the gain or (lo	ss) here and on th	e appropriate line	as follows:		7			
	Partnerships (except electing for Form 1065, Schedule K, lir					instructions				
	All others. If line 7 is zero of 7 is a gain and you did not enter the gain from line 7 as	have any prior year	section 1231 loss	ses, or they were	recaptured in an e	arlier year,				
8	Nonrecaptured net section 1 Subtract line 8 from line 7. If line 9 is more than zero, ente capital gain on Schedule D (zero or less, enter r the amount from lin	-0 If line 9 is zerone 8 on line 12 bel	o, enter the gain frow and enter the g	ain from line 9 as a	2 below. If long-term	9			
Pa	rt II Ordinary Gains a	nd Losses								
10	Ordinary gains and losses no	ot included on lines	11 through 16 (in	clude property hel	d 1 year or less):					
11	Loss, if any, from line 7,						11	()		
12	Gain, if any, from line 7 or a	mount from line 8, if	applicable				12			
13	Gain, if any, from line 31 .						13			
14	Net gain or (loss) from Form	4684, lines 31 and	38a				14			
15	Ordinary gain from installme	nt sales from Form	6252, line 25 or 30	3			15			
16	Ordinary gain or (loss) from	ike-kind exchanges	from Form 8824				16			
17	Combine lines 10 through 16	3					17			
18	For all except individual return	ns, enter the amour	nt from line 17 on	the appropriate line	e of your return and	d skip lines				
	a and b below. For individua									
а	If the loss on line 11 include the part of the loss from income from property used as an er	ome-producing prop nployee on Schedul	perty on Schedule le A (Form 1040),	A (Form 1040), lin line 22. Identify as	e 27, and the part from "Form 4797	of the loss , line 18a."	18a			
b	See instructions	ss) on line 17 exclud	ding the loss, if a	ny, on line 18a. E	nter here and on F	orm 1040,				
	line 14						18b			

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19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 p	roperty:				(b) Date acq (mo., day,		(c) Date sold (mo., day, yr.)
Α								
В								
С								
D								
	These columns relate to the properties on lines 19A through 19	D. ▶	Property A	Property I	В	Property	С	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20						
21	Cost or other basis plus expense of sale	21						
22	Depreciation (or depletion) allowed or allowable	22						
23	Adjusted basis. Subtract line 22 from line 21	23						
20	Adjusted basis. Subtract line 22 from line 21							
24	Total gain. Subtract line 23 from line 20	24						
25	If section 1245 property:							
a	Depreciation allowed or allowable from line 22	25a						
b	Enter the smaller of line 24 or 25a	25b						
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.							
а	Additional depreciation after 1975 (see instructions)	26a						
	Applicable percentage multiplied by the smaller of line 24	26b						
С	or line 26a (see instructions)							
	or line 24 is not more than line 26a, skip lines 26d and 26e	26c						
d	Additional depreciation after 1969 and before 1976	26d						
е	Enter the smaller of line 26c or 26d	26e						
f	Section 291 amount (corporations only)	26f						
g	Add lines 26b, 26e, and 26f	26g						
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).							
а	Soil, water, and land clearing expenses	27a						
b	Line 27a multiplied by applicable percentage (see instructions)	27b						
С	Enter the smaller of line 24 or 27b	27c						
28	If section 1254 property:							
a b	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a 28b						
		200						
29 a	If section 1255 property: Applicable percentage of payments excluded from income under section 126 (see instructions)	29a						
b	Enter the smaller of line 24 or 29a (see instructions)	29b						
Sur	nmary of Part III Gains. Complete property columns		ouah D throual	line 29b b	efor	e aoina to	line	30.
30	Total gains for all properties. Add property columns A throug	h D. line	e 24				30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b			on line 13			31	
32	Subtract line 31 from line 30. Enter the portion from casualt	y or the	ft on Form 4684,	line 33. Enter				
De							32	'00/ I
ra	rt IV Recapture Amounts Under Sections 179 (see instructions)	and 2	80F(D)(2) Whe	en Busines	s U	-		
						(a) Section 179	on	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in a	nrior va	are		33			

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Department of the Treasury Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

► Attach to Form 1040. ► See instructions on back.

OMB No. 1545-0187

2004
Attachment
Sequence No. 37

Name(s) shown on Form 1040 Your social security number Employer ID number (EIN), if any Part I Gross Farm Rental Income—Based on Production, Include amounts converted to cash or the equivalent. Income from production of livestock, produce, grains, and other crops 2b 2a Cooperative distributions (Form(s) 1099-PATR) | 2a | 2b Taxable amount 3b 3a Agricultural program payments (see instructions) 3a **3b** Taxable amount Commodity Credit Corporation (CCC) loans (see instructions): a CCC loans reported under election 4a 4c Taxable amount Crop insurance proceeds and certain disaster payments (see instructions): 5b 5d c If election to defer to 2005 is attached, check here ▶ ☐ 5d Amount deferred from 2003. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the Expenses—Farm Rental Property. Do not include personal or living expenses. Part II Car and truck expenses (see 21 Pension and profit-sharing 21 Schedule F instructions). Also plans 8 attach Form 4562 22 Rent or lease: 9 Chemicals a Vehicles, machinery, and 22a equipment (see instructions) 10 Conservation expenses (see 10 22b instructions) **b** Other (land, animals, etc.). 11 23 Repairs and maintenance. Custom hire (machine work) 24 Seeds and plants Depreciation and section 24 purchased 179 expense deduction not claimed elsewhere . . 12 25 25 Storage and warehousing. 26 26 Supplies purchased. . . Employee benefit programs 13 27 27 Taxes other than on line 21 (see 13 Schedule F instructions) . . 28 Utilities 14 Feed purchased 14 29 Veterinary, breeding, and 15 29 Fertilizers and lime 15 medicine 16 16 Freight and trucking **30** Other expenses (specify): 17 Gasoline, fuel, and oil . . . 17 30a 18 Insurance (other than health) . 30b Interest: 19 b 30c 19a a Mortgage (paid to banks, etc.) . C 30d **b** Other d 30e Labor hired (less employment 30f credits) (see Schedule F instructions). 30a 31 31 32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it 32 here and on Schedule E, line 40. If the result is a loss, you **must** go on to line 33 If line 32 is a loss, you must check the box that describes your investment in this activity (see **33a** All investment is at risk. 33 **33b** \square Some investment is not at risk. You may need to complete Form 8582 to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on 33c

Investment Interest Expense Deduction

2004
Attachment
Sequence No. 51

OMB No. 1545-0191

Department of the Treasury Internal Revenue Service (99)

► Attach to your tax return.

Name	e(s) shown on return		Iden	tifying number	
Par	rt I Total Investment Interest Expense				
1	Investment interest expense paid or accrued in 2004 (see instructions)		1		
2	Disallowed investment interest expense from 2003 Form 4952, line 7		2		
3	Total investment interest expense. Add lines 1 and 2		3		
Par	rt II Net Investment Income				
4a	Gross income from property held for investment (excluding any net				
	gain from the disposition of property held for investment) 4a				
b	Qualified dividends included on line 4a				
С	Subtract line 4b from line 4a		4c		
d	Net gain from the disposition of property held for investment 4d				
е	Enter the smaller of line 4d or your net capital gain from the disposition				
	of property held for investment (see instructions)				
f	Subtract line 4e from line 4d		4f		
g	Enter the amount from lines 4b and 4e that you elect to include in investmen	t income (see			
	instructions)	· ·	4g		
h	Investment income. Add lines 4c, 4f, and 4g		4h		
5	Investment expenses (see instructions)		5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0		6		
Par	t III Investment Interest Expense Deduction				
7	Disallowed investment interest expense to be carried forward to 2005. Subtra	ct line 6 from			
	line 3. If zero or less, enter -0		7		
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See i	nstructions	8		

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 2004 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 interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

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 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.

Tax on Lump-Sum Distributions

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

OMB No. 1545-0193

2004

Attachment
Sequence No. 28

Department of the Treasury Internal Revenue Service (99)

Name of recipient of distribution

► Attach to Form 1040 or Form 1041.

Sequence N

Identifying number

Par	Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary	emplove	e	Yes	No
•	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind				
	profit-sharing, or stock bonus)? If "No," do not use this form		. 1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form		. 2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before				
	January 2, 1936?		. 3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936,				
	participant in the plan for at least 5 years before the year of the distribution?		. 4		
	If you answered "No" to both questions 3 and 4, do not use this form.				
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no	t use thi			
	form for a 2004 distribution from your own plan		. <u>5a</u>		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use F for a previous distribution received for that participant after 1986? If "Yes," do not use the form				
	distribution				
Par			.		
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7			
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the				
	total on Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies.				
Par	t III Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter				
	the taxable amount from Form 1099-R, box 2a	8			
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9			
10	Total taxable amount. Subtract line 9 from line 8	10			
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11			
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip	12			
40	lines 13 through 16, enter this amount on line 17, and go to line 18	12			
13	Widthy line 12 by 30% (30), but do not enter more than \$10,000				
14	Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)				
16	Minimum distribution allowance. Subtract line 15 from line 13	16			
17	Subtract line 16 from line 12	17			
18	Federal estate tax attributable to lump-sum distribution	18			
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded				
	to at least three places)				
21	Multiply line 16 by the decimal on line 20				
22	Subtract line 21 from line 11	00			
23	Multiply line 19 by 10% (.10)	23			
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24			
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line	25			
00	29, and go to line 30	23			
26	Waltiply line 22 by 1070 (.10)				
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions				
28	instructions	28			
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on				
	Form 1040, line 43, or Form 1041, Schedule G, line 1b, whichever applies	30			

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

► Attach to Form 1040.

2004

OMB No. 1545-0203

Attachment

Department of the Treasury
Internal Revenue Service (99

► See separate instructions.

interna	il Revenue Service (99)		·		Sequence No. 2	23
Name	of individual subject to addit	ional	tax. If married filing jointly, see instructions.	Your	social security nun	nber
	n Your Address Only ou Are Filing This	$\overline{\setminus}$	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt.	no.	
	n by Itself and Not Your Tax Return	/	City, town or post office, state, and ZIP code	1	is is an amended rn, check here	
	If you only owe	the	e additional 10% tax on early distributions, you may be able to report t	his tax	directly	
	on Form 1040,	line	$59, \ \mbox{without filing Form } 5329.$ See the instructions for Form 1040, line	59.		
Pa	Complete this part an IRA) or modified have to complet	art if ied e e thi	n Early Distributions you took a taxable distribution, before you reached age 59½, from a qualifiendowment contract (unless you are reporting this tax directly on Form 104 s part to indicate that you qualify for an exception to the additional tax on east (see instructions).	0—see	above). You may	/ also
1	Early distributions inclu	ded	in income. For Roth IRA distributions, see instructions	1		
2	Early distributions incl	uded	d on line 1 that are not subject to the additional tax (see instructions).			
	Enter the appropriate	exce	eption number from the instructions:	2		
3	Amount subject to add	ditio	nal tax. Subtract line 2 from line 1	3		
4	Additional tax. Enter	10%	6 (.10) of line 3. Include this amount on Form 1040, line 59	4		
	to include 25% of that		amount on line 3 was a distribution from a SIMPLE IRA, you may have ount on line 4 instead of 10% (see instructions).			
Pai	t II Additional Ta	х о	n Certain Distributions From Education Accounts			
	· · · · · · · · · · · · · · · · · · ·		if you included an amount in income, on Form 1040, line 21, from a C	overde	Il education sav	ings
	account (ESA)	or a	qualified tuition program (QTP).			
5	Distributions included	in ir	ncome from Coverdell ESAs and QTPs	5		
6	Distributions included	on I	ine 5 that are not subject to the additional tax (see instructions)	6		
7			nal tax. Subtract line 6 from line 5	7		
8		10%	6 (.10) of line 7. Include this amount on Form 1040, line 59	8		
T G	Complete this	oart	n Excess Contributions to Traditional IRAs if you contributed more to your traditional IRAs for 2004 than is allow 2003 Form 5329.	able o	r you had an am	nount
9	-		utions from line 16 of your 2003 Form 5329 (see instructions). If zero,	9		
10	•		ontributions for 2004 are less than your			
			oution, see instructions. Otherwise, enter -0-	-		
11	2004 traditional IRA dis	strib	utions included in income (see instructions)	-		
12	•		year excess contributions (see instructions)	10		
13	Add lines 10, 11, and			13		
14	•		tions. Subtract line 13 from line 9. If zero or less, enter -0	14		
15			004 (see instructions)	15		
16	Total excess contribut			16		
17			6) of the smaller of line 16 or the value of your traditional IRAs on December tributions made in 2005). Include this amount on Form 1040, line 59	17		
Pa		oart	on Excess Contributions to Roth IRAs if you contributed more to your Roth IRAs for 2004 than is allowable or form 5329.	you h	ad an amount or	n line
18	Enter your excess contrib	outio	ns from line 24 of your 2003 Form 5329 (see instructions). If zero, go to line 23	18		
19	•		ions for 2004 are less than your maximum			
	•		e instructions. Otherwise, enter -0 19			
20			our Roth IRAs (see instructions) 20			
21	Add lines 19 and 20			21		
22		tribu	itions. Subtract line 21 from line 18. If zero or less, enter -0	22		
23	•		2004 (see instructions)	23		
24			s. Add lines 22 and 23	24		
25			6) of the smaller of line 24 or the value of your Roth IRAs on December 31,			
			utions made in 2005). Include this amount on Form 1040, line 59	25		

Form 5329 (2004) Page **2**

Pa	rt V	Additional Tax on Excess Contributions to Cov Complete this part if the contributions to your Coverdamount on line 33 of your 2003 Form 5329.		were more than	is allov	wable or you h	ad an
26	Enter t	the excess contributions from line 32 of your 2003 Formine 31		ctions). If zero,	26		
27	If the c	contributions to your Coverdell ESAs for 2004 were less the um allowable contribution, see instructions. Otherwise, en	nan the				
28		distributions from your Coverdell ESAs (see instructions)					
29		nes 27 and 28			29		
30		ear excess contributions. Subtract line 29 from line 26.			30		
31	Excess	s contributions for 2004 (see instructions)			31		
32	Total e	excess contributions. Add lines 30 and 31			32		
33	Decen	onal tax. Enter 6% (.06) of the smaller of line 32 or the ober 31, 2004 (including 2004 contributions made in 200 line 59	05). Include this ar	mount on Form	33		
Pai	t VI	Additional Tax on Excess Contributions to Arcl					
		Complete this part if you or your employer contributed had an amount on line 41 of your 2003 Form 5329.		her MSAs for 200	04 than	n is allowable o	or you
34	Enter t	the excess contributions from line 40 of your 2003 Formine 39	n 5329 (see instru 	ctions). If zero,	34		
35		contributions to your Archer MSAs for 2004 are less that um allowable contribution, see instructions. Otherwise, en	iter -0- 35				
36	2004	distributions from your Archer MSAs from Form 8853, lir	ne 10 . 36				
37	Add lir	nes 35 and 36			37		
38	Prior y	ear excess contributions. Subtract line 37 from line 34.	If zero or less, en	ter -0	38		
39	Excess	s contributions for 2004 (see instructions)			39		
40					40		
41	Decen	onal tax. Enter 6% (.06) of the smaller of line 40 or the smaller of line 40 or the share 31, 2004 (including 2004 contributions made in 2001 line 59	05). Include this ar	mount on Form	44		
Do					41		
Pal	t VII	Additional Tax on Excess Contributions to Heat Complete this part if contributions to your HSAs					
42	Evene				42		
42 43		nal tax. Enter 6% (.06) of the smaller of line 42 or the value of					
43		ng 2004 contributions made in 2005). Include this amount on F			43		
Par	t VIII	-	alified Retireme	nt Plans (Includ	ding I		
44	Minim	um required distribution for 2004 (see instructions) .			44		
45		nt actually distributed to you in 2004			45		
46		act line 45 from line 44. If zero or less, enter -0			46		
47	Additi	onal tax. Enter 50% (.50) of line 46. Include this amoun	it on Form 1040, li	ine 59	47		
Sig	nature.	Complete only if you are filing this form by itself	and not with you	ur tax return.			
Ple Sig	ase n	Under penalties of perjury, I declare that I have examined this form, incluand belief, it is true, correct, and complete. Declaration of preparer (othe					
Hei		Vous circosture		- - -			
		Your signature	Data	Date	Drong	arer's SSN or PTIN	
Paid Prei	l parer's	Preparer's signature	Date	Check if self- employed	Prepa	arer S SON OF PIIN	
	Only	Firm's name (or yours if self-employed),		EIN	!		
	,	address, and ZIP code	()			

5884

Work Opportunity Credit

OMB No. 1545-0219

2004

Attachment

Department of the Treasury Internal Revenue Service Name(s) shown on return Attach to your tax return.

Sequence No. 77

Part I Current Year Credit (Members of a controlled group, see instructions.) Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and: 1a Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25) 1b 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 3 Work Then enter the total of the current year credits from-If you are a opportunity a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or J) credits from **b** Partner . . . Schedule K-1 (Form 1065), box 15, code G, H, or J 3 pass-through c Beneficiary . . Schedule K-1 (Form 1041), line 14. d Patron . . . entities: Written statement from cooperative Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.) Regular tax before credits: Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 5 • 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 Alternative minimum tax: Individuals. Enter the amount from Form 6251, line 35 6 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 7 8a 8b **b** Credits from Form 1040, lines 47 through 53 8c c Possessions tax credit (Form 5735, line 17 or 27) e Qualified electric vehicle credit (Form 8834, line 20) 8f 9 Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 9 10 Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0-10 11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) 11 12 12 Enter the greater of line 11 or line 12 13 13 Subtract line 13 from line 9. If zero or less, enter -0- 14 14 Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 15 1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions 15

Alternative Minimum Tax—Individuals

► See separate instructions.

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OMB No. 1545-0227

2004

Attachment Sequence No. 32

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

Name	e(s) snown on Form 1040	Your social security	number
Pa	Alternative Minimum Taxable Income (See instructions for how to complete	ete each line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise,		
	enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	1	
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or $2\frac{1}{2}$ % of Form 1040, line 37 .	2	
3	Taxes from Schedule A (Form 1040), line 9	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 26	5	
6	If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page B-1 of the Instructions for Schedules A & B (Form 1040)	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	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	17	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
18	Passive activities (difference between AMT and regular tax income or loss)	19	
19	Loss limitations (difference between AMT and regular tax income or loss)	20	
20	Circulation costs (difference between regular tax and AMT)	21	
21	Long-term contracts (difference between AMT and regular tax income)	22	
22		23	
23 24	Research and experimental costs (difference between regular tax and AMT)	24 ()
25	Intangible drilling costs preference	25	<u> </u>
26	Other adjustments, including income-based related adjustments	26	
27	Alternative tax net operating loss deduction	27 (1
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line		T '
	28 is more than \$191,000, see page 6 of the instructions.)	28	
Pa	t II Alternative Minimum Tax		
29	Exemption. (If this form is for a child under age 14, see page 6 of the instructions.)		
	AND line 28 is THEN enter on		
	IF your filing status is Interest of the line 29		
	Single or head of household \$112,500 \$40,250		
	Married filing jointly or qualifying widow(er)	29	
	Married filing separately		
	If line 28 is over the amount shown above for your filing status, see page 6 of the instructions.		
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	
31	 If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured 		
	for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.	31	
	 All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. 		
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	
34	Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040,		
07	line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must		
	be refigured without using Schedule J (see page 8 of the instructions)	34	
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form		

Form 6251 (2004) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30				36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37				
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38				
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39				
40	Enter the smaller of line 36 or line 39		40			
41	Subtract line 40 from line 36				41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result		42			
43	 \$58,100 if married filing jointly or qualifying widow(er), \$29,050 if single or married filing separately, or \$38,900 if head of household. 	43				
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0	44				
45	Subtract line 44 from line 43. If zero or less, enter -0	45				
46	Enter the smaller of line 36 or line 37	46				
47	Enter the smaller of line 45 or line 46	47				
48	Multiply line 47 by 5% (.05)			. ►	48	
49	Subtract line 47 from line 46	49				
50	Multiply line 49 by 15% (.15)			. ▶	50	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise	e, go	to line 51.			
51	Subtract line 46 from line 40	51				
52	Multiply line 51 by 25% (.25)			. ►	52	
53	Add lines 42, 48, 50, and 52				53	
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), mult Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married result	m the	54			
55	Enter the smaller of line 53 or line 54 here and on line 31		55			

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

2004

Attachment
Sequence No. 79

Identifying number

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

1	Description of property ►						
2a	1						
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line			☐ No			
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part II complete Part III for the year of sale and the 2 years after the year of sale	I. IT "I	10, □ Vec	□No			
Pai		<u> </u>	163				
5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5		\Box			
	Mortgages, debts, and other liabilities the buyer assumed or took						
6	the property subject to (see instructions)						
7	Subtract line 6 from line 5						
8	Cost or other basis of property sold						
9	Depreciation allowed or allowable						
10	Adjusted basis. Subtract line 9 from line 8						
11	Commissions and other expenses of sale						
12	Income recapture from Form 4797, Part III (see instructions)						
13	Add lines 10, 11, and 12	13					
14	Subtract line 13 from line 5. If zero or less, do not 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	Gross profit. Subtract line 15 from line 14	16					
17	Subtract line 13 from line 6. If zero or less, enter -0	17					
18 Par	Contract price. Add line 7 and line 17	18	ooiyo a payr	nont or			
rai	have certain debts you must treat as a payment on installment obligations.	ou ie	ceive a payi	Herit Of			
10		19					
19 20	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions If this is the year of sale, enter the amount from line 17. Otherwise, enter -0	20					
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21					
22	Add lines 20 and 21	22					
23	Payments received in prior years (see instructions). Do not include						
20	interest, whether stated or unstated						
24	Installment sale income. 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					
Pai	t III Related Party Installment Sale Income. Do not complete if you received the fir	nal pay	ment this ta	x 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?						
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the met. Check the box that applies.	follov	ving conditio	ns is			
_							
а	I he second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year)		/ /				
h	☐ The first disposition was a sale or exchange of stock to the issuing corporation.						
	☐ The second disposition was an involuntary conversion and the threat of conversion occurred	after t	he first dispo	sition.			
	The second disposition occurred after the death of the original seller or buyer.						
	☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance v	as no	t a principal p	urpose			
	for either of the dispositions. If this box is checked, attach an explanation (see instructions).						
30	Selling price of property sold by related party (see instructions)	30					
31	Enter contract price from line 18 for year of first sale	31					
32	Enter the smaller of line 30 or line 31	32					
33	Total payments received by the end of your 2004 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 37	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions). Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	36 37					
01	odbirder into do nom line do. Enter nere and on ochequie D or nom 4/3/ (see instructions)	J/					

Gains and Losses From Section 1256 **Contracts and Straddles**

Department of the Treasury Attach to your tax return. OMB No. 1545-0644 Attachment Sequence No. 82

Identifying number Name(s) shown on tax return Mixed straddle account election Check all applicable boxes (see instructions). A Mixed straddle election Straddle-by-straddle identification election Net section 1256 contracts loss election **Section 1256 Contracts Marked to Market** (a) Identification of account (b) (Loss) (c) Gain 1 Add the amounts on line 1 in columns (b) and (c) 3 Net gain or (loss). Combine line 2, columns (b) and (c) 4 Form 1099-B adjustments. See instructions and attach schedule . Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions. If you have a net section 1256 contracts loss and you checked box D above, enter the amount of that loss 6 Combine lines 5 and 6. . 7 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line 8 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) . . . Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components. Part II Section A—Losses From Straddles (h) Recognized (f) Loss. (e) Cost or loss. If column (f) (g) If column (e) (b) Date Unrecognized gain on (c) Date is more than (g), other basis is more than (d), enter entered (d) Gross (a) Description of property closed out enter difference. plus into or sales price difference. or sold offsetting Otherwise, enter expense of acquired Otherwise, positions -0sale enter -0-10 Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of 11a 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) . . . Section B—Gains From Straddles (b) Date (f) Gain. If column (c) Date (e) Cost or other entered (d) Gross (d) is more than (e), (a) Description of property basis plus expense of closed out enter difference. into or sales price or sold sale Otherwise, enter -0acquired 12 13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of 13a Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions) (e) Unrecognized gain. (b) Date (c) Fair market value on last (d) Cost or other basis If column (c) is more (a) Description of property than (d), enter difference. acquired business day of tax year as adjusted Otherwise, enter -0-14

Form **8283** (Rev. October 1998)

Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

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

OMB No. 1545-0908

Attachment Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Sect								claimed a deduction of over \$5,000 (see instr		
Par	t I Informati	on on Donated	Property—If yo	u need	more sp	ace, attach	a st	atement.		
1		(a) Name and addre donee organiza			(b) Description of donated property					
Α										
В										
С										
D										
E										
Note	: If the amount you	ı claimed as a dedi	uction for an item	is \$500 o	r less, yo	ou do not hav	e to c	complete columns (d), (e),	and (f).	
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Dono	or's cost ted basis	(g) Fair market value		(h) Method used to determ market value		
A										
В										
С										
_ <u>D</u>										
E							<u> </u>			
Par	Other Inf							erest in property listed ntribution listed in Part		
b	separate statement.									
	Address (number, street, and room or suite no.)									
	City or town, state, an	d ZIP code								
		erty, enter the placeson, other than the						e property ►		
	statement (see in	structions).				·		and attach the required	V N-	
а	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?								Yes No	
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?									
С	Is there a restricti	on limiting the dor	nated property for	a particu	ular use?					

Form	8283 (Rev. 10-98)										Page Z
Name	e(s) shown on your i	ncome tax return								Identifying number	
Sec	dedu trade	ction of more th d securities only	nan \$5,000 in Section	per it A.	tem or gro	up. Exce	ption	s of similar items 1. Report contributions 2. Report contributions 2. Report contributions 3. Report contributions 4. Report contributions 4. Report contributions 4. Report contributions 5. Report contributions 6. Report contributions 6	ution	s of certain pu	
Pa								axpayer and/or a			
manı	Art* (contri includes painting uscripts, historica	bution of \$20,000 bution of less than gs, sculptures, wated I memorabilia, and co	n \$20,000) ercolors, print other similar o	☐ (s, drav bjects.	_	ics, antique	☐ B furni	ems/Jewelry ooks ture, decorative art: te copy of the signe		•	r, rare
5		of donated property (if attach a separate state		(b) If ta				a brief summary of the time of the gift	overall	(c) Appraised fa market value	
Α											
С											
D											
	(d) Date acquired	(e) How acquired	(f) Donor's			bargain sales, nount received		(h) Amount claimed		structions (i) Average trading p	rice
Α	by donor (mo., yr.)	by donor	adjusted	Dasis	an	iount received	, 	deduction		of securities	
В											
C D											
	rt II Taxpa	ayer (Donor) St						rt I above that t		praisal identifie	es as
				having	g a value c	of \$500 or	less	See instruction	S.		
(per		ifying letter from Par							sed valu	ue of not more thar	1 \$500 ———
		ration of Appra	aiser								
of th	e foregoing perso		y person who	is rela	ted to any of	the foregoin	ng per	equired the property, sons. And, if regular persons.			
as de on a desc	escribed in the ap percentage of the ribed in the qual erstatement of tax	praisal, I am qualifience appraised proper ified appraised proper	d to make app ty value. Furt iis appraisal s	oraisals hermor summar	of the type o e, I understa y may subje	f property be nd that a fa ct me to th	eing va alse or e pen	regular basis; and the salued. I certify that the fraudulent overstate alty under section 6 or testimony by the	ne appr ement 5701(a)	aisal fees were not of the property va (aiding and abettii	based lue as
Her					Title ▶			Date of app	raisal >		
Busin	ess address (includi	ing room or suite no.)								Identifying number	
City o	or town, state, and 2	ZIP code									
Pa	rt IV Done	e Acknowledgn	nent— To b	e con	npleted by	the charit	table	organization.			
		nization acknowle ed in Section B, F					nder s	section 170(c) and	that it	t received the do	nated
B, P IRS	art I (or any pol and give the do	rtion thereof) withi nor a copy of that	n 2 years af form. This a	ter the cknow	date of rec ledgment d	eipt, it will bes not rep	file F resen	(Date) The disposes of the particle of the par	Inforn the cla	nation Return, wi imed fair market	th the value.
	s the organization of charitable organ		ne property	ioi ali	umeiated u			cation number		.▶ ∐ Yes L	<u>No</u>
Addre	ess (number, street,	and room or suite no.)				City or tow	n, state	e, and ZIP code			
Autho	orized signature					Title			С	Date	

Department of the Treasury

Internal Revenue Service

Mortgage Interest Credit

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

► Attach to Form 1040. ►

► See instructions on back.

OMB No. 1545-0930

2004

Attachment
Sequence No. 53

Name(s) shown on Form 1040

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 Form 1040. **Current Year Mortgage Interest Credit** Part I Interest paid on the certified indebtedness amount. If someone else (other than your spouse 1 if filing jointly) also held an interest in the home, enter only your share of the interest paid . Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced 3 your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. 4 Enter any 2001 credit carryforward from line 18 of your 2003 Form 8396 5 Enter any 2002 credit carryforward from line 16 of your 2003 Form 8396 5 6 6 Enter any 2003 credit carryforward from line 19 of your 2003 Form 8396 . . . 7 7 8 8 Enter the amount from Form 1040, line 45 Enter the total of the amounts from Form 1040, lines 46 through 51 9 10 10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 53, and check box a on that line. 11 Part II Mortgage Interest Credit Carryforward to 2005. (Complete only if line 11 is less than line 7.) 12 Add lines 3 and 4. 13 13 14 Subtract line 14 from line 13 15 15 16 2003 credit carryforward to 2005. Enter the smaller of line 6 or line 15 16

17

2002 credit carryforward to 2005. Enter the smaller of line 5 or line 17

2004 credit carryforward to 2005. Subtract line 11 from line 3. If zero or less, enter -0-.

17

18

19

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2004

Attachment
Sequence No. 88

Identifying number

Department of the Treasury Internal Revenue Service (997) Name(s) shown on return

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Pa	2004 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on	pages 7 and 8 before compl	eting	Part I.				
	tal Real Estate Activities With Active Participation (For the definition Special Allowance for Rental Real Estate Activities on page 3 of	tion of active participation						
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a						
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b ()						
С	Prior years unallowed losses (enter the amount from Worksheet	1c ()						
d	1, column (c))		1d					
Con	nmercial Revitalization Deductions From Rental Real Estate Acti	vities						
2 a	Commercial revitalization deductions from Worksheet 2, column (a)	2a ()						
b	Prior year unallowed commercial revitalization deductions from							
С	Worksheet 2, column (b)	2b ()	2c	()			
	Other Passive Activities							
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a						
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b ()						
С	Prior years unallowed losses (enter the amount from Worksheet 3,							
Ч	column (c))	3c ()	3d					
	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							
	Special Allowance for Rental Real Estate With Acti Note: Enter all numbers in Part II as positive amounts. See p							
5	Enter the smaller of the loss on line 1d or the loss on line 4		5					
6 7	Enter \$150,000. If married filing separately, see page 8 Enter modified adjusted gross income, but not less than zero (see page 8)	6 7	-					
	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	4 filing concretchy and page 9	9					
9 10	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married Enter the smaller of line 5 or line 9		10					
Pai	T III Special Allowance for Commercial Revitalization D Note: Enter all numbers in Part III as positive amounts. See				s			
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filin	g separately, see instructions	11					
12	Enter the loss from line 4		12					
13	Reduce line 12 by the amount on line 10		13					
14 Pa	Enter the smallest of line 2c (treated as a positive amount), line 11 Total Losses Allowed	, or line 13	14					
15	Add the income, if any, on lines 1a and 3a and enter the total		15					
16	Total losses allowed from all passive activities for 2004. Add							
	pages 10 and 11 of the instructions to find out how to report the lo		16					

Low-Income Housing Credit

OMB No. 1545-0984

2004

Attachment
Sequence No. 36b

Department of the Treasury Internal Revenue Service (99) ► See instructions on back.

► Attach to your tax return.

Name(s) shown on return Identifying number

Par	Current Year Credit	
1	Number of Forms 8609 attached	
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3) .	3a
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding	
	tax year?	
	buildings that had a decreased basis. If you need more space, attach a schedule.	
	(i) (ii) (iii) (iv)	
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):	
	If you are a— Then enter the total of the current year credits from—	
	a Shareholder Schedule K-1 (Form 1120S), box 13, codes A and B b Partner Schedule K-1 (Form 1065), box 15, codes A and B, or —	
	Schedule K-1 (Form 1065-B), box 8	5
_	c Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800 Current year credit or passive activity credit (see instructions)	6
7 Dor		7
Par		
8	Regular tax before credits:	
•	Individuals. Enter the amount from Form 1040, line 43	
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,	
	Part I, line 1; or the applicable line of your return	8
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a	
_	and 1b, or the amount from the applicable line of your return	
9		
	Individuals. Enter the amount from Form 6251, line 35	9
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56.	
10	Add lines 8 and 9	10
	Foreign tax credit	
	Credits from Form 1040, lines 47 through 53	
	Possessions tax credit (Form 5735, line 17 or 27)	
	Credit for fuel from a nonconventional source	
	Qualified electric vehicle credit (Form 8834, line 20)	
f	Add lines 11a through 11e	11f
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	
15	Tentative minimum tax (see instructions):	
	● 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 Form 1041, Schedule I, line 54	
16	Enter the greater of line 14 or line 15	16
17	Subtract line 16 from line 12. If zero or less, enter -0	17
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form	
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	10
	G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18

Nondeductible IRAs

► See separate instructions.

See separate instructions.

OMB No. 1545-1007

2004

Attachment
Sequence No. 48

Department of the Treasury Internal Revenue Service (99)

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

Ivallie	. Il married, life a separate form for each spouse required to life form dood. See page 3 of the instructions.	Tour S	;	;	CI
	n Your Address Only u Are Filing This Home address (number and street, or P.O. box if mail is not delivered to your home)			Apt. no.	
	n by Itself and Not Your Tax Return City, town or post office, state, and ZIP code				
Par	Nondeductible Contributions to Traditional IRAs and Distributions From Traditiona	I, SEP,	and S	SIMPLE I	RAs
	Complete this part only if:				
	 You made nondeductible contributions to a traditional IRA for 2004, You took distributions from a traditional, SEP, or SIMPLE IRA in 2004 (other the recharacterization, or return of certain contributions) and you made nondeductible contribution 2004 or an earlier year, or You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in you recharacterized) and you made nondeductible contributions to a traditional IRA in 2 	ribution 2004 (e	s to a excludi	traditiona	I IRA
1	Enter your nondeductible contributions to traditional IRAs for 2004, including those made for 2004 from January 1, 2005, through April 15, 2005 (see page 5 of the instructions)	1	an car	ner year.	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2			
3	Add lines 1 and 2	3			
	In 2004, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2005, through April 15, 2005	4 5			
5 6	Subtract line 4 from line 3				
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2004. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)				
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2004. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	_			
9 10	Add lines 6, 7, and 8				
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				
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA				
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 your total basis in traditional IRAs for 2004 and earlier years	14			
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15			

age 591/2 at the time of the distribution (see page 7 of the instructions).

Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under

Form 8606 (2004) Page **2**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2004 (excluding

2004 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

any portion you recharacterized).

by It	tself and Not With r Tax Return Your signature			
	Here Only if You Filing This Form Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete.	tachment	s, and to the be	st of my
25	Taxable amount. Subtract line 24 from line 23. If zero or less, enter -0 Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24		_
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23		
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20		
19	Enter your total nonqualified distributions from Roth IRAs in 2004 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
Pa	Distributions From Roth IRAs Complete this part only if you took a distribution from a Roth IRA in 2004 (other than a rol return of certain contributions—see page 7 of the instructions).	over, re	characterizat	on, or
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
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 2004. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2004 or 2005 (see page 7 of the instructions)	16		
	your spouse at any time in 2004, you cannot convert any amount from traditional, SEP, or for 2004. If you erroneously made a conversion, you must recharacterize (correct) it (see page 2004).	SIMPLE	IRAs to Roth	ı IRAs

SCHEDULE A (Form 8609)

(Rev. November 2003) Department of the Treasury Internal Revenue Service

A Building owner's name

Annual Statement

▶ Attach to Form 8609 and file with owner's Federal income tax return.

B Identifying number ▶

OMB No. 1545-0988

Attachment Sequence No. **36a**

	C Building identification number	•		
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a cobuilding? Yes No. If "No," see instructions.	py th	ereof) for the ab	ove
E	Did the above building qualify as a part of a qualified low-income housing project and meet the reas of the end of your tax year? Yes No. If "No," see instructions and stop here.	equire	ments of section	1 42
F	Was there a decrease in the qualified basis of the above building for this tax year? Yes instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.	; []	No. If "Yes,"	see
1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2		
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5		
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	7		
8	Part-year adjustment for disposition or acquisition during the tax year	8		
9	Credit percentage. Enter one-third of the percentage on line 5	9		
10	Multiply line 7 or line 8 by the percentage on line 9	10		
11	Section 42(f)(3)(B) modification	11		
12	Add lines 10 and 11	12		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13		
14	Disallowed credit due to Federal grants (see instructions)	14		
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than			
	the amount shown on Form 8609, Part I, line 1b	15		
16	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18		

General Instructions

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

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See **Form 8611**, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions); line 7 on the 2003 revision.

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement,

Tax for Children Under Age 14 With Investment Income of More Than \$1,600

► Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

Department of the Treasury Internal Revenue Service (99) ► See separate instructions. OMB No. 1545-0998

Attachment Sequence No. **33**

Child's name shown on return

Child's social security number

Befo	Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for explains how to figure the child's tax using the Schedule D Tax Worksheet or	Childre	n and Depender	nts. It
Α	Parent's name (first, initial, and last). Caution: See instructions before completing.	B Parei	nt's social security r	number
С	Parent's filing status (check one): Single Married filing jointly Married filing separately Head of household	4 [Qualifying wide	ow(er)
Par		<u> _</u>	gualityirig wide	Jw(ei)
r ai	Offilia's Net investment income			
4	Enter the child's investment income (acc instructions)	1		
1	Enter the child's investment income (see instructions)	-		
2	If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,600. Otherwise, see instructions	2		
3	Otherwise, see instructions			
3	attach it to the child's return	3		
4	Enter the child's taxable income from Form 1040, line 42; Form 1040A, line 27; or Form 1040NR,			
7	line 39	4		
5	Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5		
Par				
6	Enter the parent's taxable income from Form 1040, line 42; Form 1040A, line 27; Form 1040EZ,			
Ū	line 6; TeleFile Tax Record, line K(1); Form 1040NR, line 39; or Form 1040NR-EZ, line 14. If zero			
	or less, enter -0	6		
7	Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named			
	above. Do not include the amount from line 5 above	7		
8	Add lines 5, 6, and 7 (see instructions)	8		
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions).			
	If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or			
	Schedule J (Form 1040) is used to figure the tax, check here	9		
10	Enter the parent's tax from Form 1040, line 43; Form 1040A, line 28, minus any alternative minimum			
	tax; Form 1040EZ, line 10; TeleFile Tax Record, line K(2); Form 1040NR, line 40; or Form 1040NR-EZ,			
	line 15. Do not include any tax from Form 4972 or 8814. If the 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	10		
• •	13 and go to Part III	11		
12a	Add lines 5 and 7			
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .	
40	M 10 1 10 44 1 10 401			
13 Day	Multiply line 11 by line 12b	13	6	
Par	Child's Tax—If liftes 4 and 5 above are the same, enter -0- of lifte 15 and go t		0.	
	Subtract line 5 from line 4			
14	Cubitact line o from line 4			
15	Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the			
	Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here	15		
16	Add lines 13 and 15	16		
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or			
	Schedule J (Form 1040) is used to figure the tax, check here	17		
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 43; Form 1040A,			
	line 28; or Form 1040NR, line 40	18		

Department of the Treasury Internal Revenue Service (99)

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts ► See instructions on pages 3 and 4.

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

OMB No. 1545-1073

Name(s) shown on return

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
_				
1	Combine lines 1, 6, and 10 of your 2003 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	,	,
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2003, see instructions	4		
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2003; \$40,250 if single or head of household for 2003; or \$29,000 if married filing separately for 2003. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2003; \$112,500 if single or head of household for 2003; or \$75,000 if married filing separately for 2003. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	 If for 2003 you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (lines 15a and 16a, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 58 here. All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 	11		
	2003), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2003 Form 6251, line 34, or 2003 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2005			
	Enter the amount from your 2003 Form 6251, line 35, or 2003 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2003 minimum tax credit carryforward. Enter the amount from your 2003 Form 8801, line 26	19		
20	Enter the total of your 2003 unallowed nonconventional source fuel credit and 2003 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2004 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2004 Form 6251, line 33, or 2004 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2004 Form 1040, line 54; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2005. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Pa	rt III Tax Computation Using Maximum Capital Gains Rates	
	Caution: If you did not complete Part IV of the 2003 Schedule D (Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, see the instructions before completing this part.	
27	Enter the amount from Form 8801, line 10	27
28	Enter the amount from line 26 of your 2003 Schedule D (Form 1040) (line 23 of the 2003 Schedule D (Form 1041)) or line 13 of your 2003 Schedule D Tax Worksheet*	
29	Enter the amount from line 19 of your 2003 Schedule D (Form 1040), or line 15d, column (2), of the 2003 Schedule D (Form 1041) 29	
30	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2003 Schedule D Tax Worksheet	
31	Enter the smaller of line 27 or line 30	31 32
32	Subtract line 31 from line 27	32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2003), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2003) from the result	33
34	Enter: • \$56,800 if married filing jointly or qualifying widow(er) for 2003, • \$28,400 if single or married filing separately for 2003, • \$38,050 if head of household for 2003, or • \$1,900 for an estate or trust	
35	Enter the amount from line 27 of your 2003 Schedule D (Form 1040) (line 24 of the	
00	2003 Schedule D (Form 1041)) or line 14 of the 2003 Schedule D Tax Worksheet*,	
	whichever applies. If you did not complete either Part IV of the 2003 Schedule D	
	(Form 1040) (or Part V of the 2003 Schedule D (Form 1041)) or the 2003 Schedule D Tax Worksheet, enter -0	
36	Subtract line 35 from line 34. If zero or less, enter -0	
37	Enter the smaller of line 27 or line 28	
38	Enter the smaller of line 36 or line 37	
39	If you did not complete the 2003 Schedule D Tax Worksheet, enter the amount from your 2003 Schedule D (Form 1040), line 43 (or 2003 Schedule D (Form 1041), line 40) (or if that line is blank, the amount from your 2003 Schedule D (Form 1040), line 31 (or 2003 Schedule D (Form 1041), line 28)). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet* (or if that line is blank, the amount from line 20 of that worksheet). September 100 Schedule D Tax Worksheet* (or if that line is blank, the amount from line 20 of that worksheet).	
40	Effect the chance of the cool in the cool of the coo	41
41 42	Multiply line 40 by 5% (.05)	71
43	Enter your qualified 5-year gain, if any, from	
70	your 2003 Schedule D (Form 1040), line 35 (2003 Schedule D (Form 1041), line 32)	
44	Enter the smaller of line 42 or line 43	
45	Multiply line 44 by 8% (.08)	45
46	Subtract line 44 from line 42	47
47	Multiply line 46 by 10% (.10)	47
48 49	Subtract line 40 from line 39	
50	Enter the smaller of line 48 or line 49	
51	Multiply line 50 by 15% (.15)	51
52	Subtract line 50 from line 49	
53	Multiply line 52 by 20% (.20)	53
54	Subtract line 37 from line 31	
55	Multiply line 54 by 25% (.25)	55
56	Add lines 33, 41, 45, 47, 51, 53, and 55	30
57	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	57
58	Enter the smaller of line 56 or line 57 here and on line 11	58

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-1620

Department of the Treasury Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

2004
Attachment
Sequence No. 47

Name	e(s) shown on return	Your social security number
Pa	rt I All Filers	
1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 37 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1 2
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	2
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3
4a b 5	Enter your total earned income. See the instructions on back	6
Pai	rt II Certain Filers Who Have Three or More Qualifying Children	
7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0	
9 10	Add lines 7 and 8	
	(see the instructions on back).	
11	Subtract line 10 from line 9. If zero or less, enter -0	11
12	Enter the larger of line 6 or line 11 here	12
	Next, enter the smaller of line 3 or line 12 on line 13.	
Pa	rt III Your Additional Child Tax Credit	
13	This is your additional child tax credit	Enter this amount on Form 1040, line 67, or Form 1040A, line 42.

Parents' Election To Report Child's Interest and Dividends

► See instructions on back.

OMB No. 1545-1128 Attachment

Your social security number

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

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

if yo	tion: The Federal income tax on your child's income, including qualified dividends and capital ga u file a separate tax return for the child instead of making this election. This is because you can your child could take on his or her own return. For details, see Tax benefits you may not take of	not ta	ke certain tax be	
Α	Child's name (first, initial, and last)	ВС	nild's social security r	number
			<u> </u>	$\overline{}$
_	If more than one Form 9914 is attached, shook here			
С	If more than one Form 8814 is attached, check here			
Pa	rt I Child's Interest and Dividends To Report on Your Return			
				Τ
1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a			
2	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4	Add lines 1a, 2, and 3. If the total is \$1,600 or less, skip lines 5 and 6 and go to line 7. If the total is \$8,000 or more, do not file this form. Your child must file his or her own return to report the income	4		
5	Base amount	5	1,600	00
6	Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below	6		
Pai	Tax on the First \$1,600 of Child's Interest and Dividends			
				Τ
7	Amount not taxed	7	800	00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0	8		
9	Tax. Is the amount on line 8 less than \$800? No. Enter \$80 here and see the Note below. Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9		
	,			

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 43, or Form 1040NR, line 40. Be sure to check box a on Form 1040, line 43, or Form 1040NR, line 40.

8815

Department of the Treasury Internal Revenue Service (99)

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-1173

2004

Attachment
Seguence No. 57

Name(s) shown on return

Attachment Sequence No. 57 Your social security number

1	1 (a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution (b) Name and address of eligible educational institution					onal	institution	
If y	ou need more space, attach a statement.							
2	Enter the total qualified higher education expenses you column (a) of line 1. See the instructions to find out wh					2		
3	Enter the total of any nontaxable educational beneficellowship grants) received for 2004 for the person(s) liste				ns)	3		
4	Subtract line 3 from line 2. If zero or less, stop. You ca	annot take the	exclusi	on	4	4		
5	Enter the total proceeds (principal and interest) from issued after 1989 that you cashed during 2004	all series EE ar		_	5	5		
6	Enter the interest included on line 5 (see instructions)				🕒	6		
7	If line 4 is equal to or more than line 5, enter "1.000." by line 5. Enter the result as a decimal (rounded to at I					7	× .	
8	Multiply line 6 by line 7				8	3		
9	Enter your modified adjusted gross income (see instruction Note: If line 9 is \$74,850 or more if single or head of \$119,750 or more if married filing jointly or qualifying with You cannot take the exclusion.	household, or	9					
10	Enter: \$59,850 if single or head of household; \$89,750 if jointly or qualifying widow(er)		10					
11	Subtract line 10 from line 9. If zero or less, skip line 12 line 13, and go to line 14		11					
12	Divide line 11 by: \$15,000 if single or head of house qualifying widow(er). Enter the result as a decimal (round)			0,,,		2	× .	
13	Multiply line 8 by line 12				—	3		
14	Excludable savings bond interest. Subtract line 13 f Schedule B (Form 1040), line 3, or Schedule 1 (Form 1					4		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2004 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if all four of the following apply.

- 1. You cashed qualified U.S. savings bonds in 2004 that were issued after 1989.
- 2. You paid qualified higher education expenses in 2004 for yourself, your spouse, or your dependents.
 - 3. Your filing status is any status except married filing separately.
- 4. Your modified AGI (adjusted gross income) is less than: \$74,850 if single or head of household; \$119,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2004.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► Attach to your tax return.

OMB No. 1545-1190 Attachment

Internal Revenue Service

Department of the Treasury Sequence No. 109 Name(s) shown on tax return Identifying number Information on the Like-Kind Exchange Part I 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 ▶ Date like-kind property given up was originally acquired (month, day, year) 3 4 Date you actually transferred your property to other party (month, day, year) 4 Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year) 5 Date you actually received the like-kind property from other party (month, day, year) (see instructions) 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 **Related Party Exchange Information** 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) 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 directly or indirectly (such as through an intermediary) sell or dispose of any During this tax year (and before the date that is 2 years after the last transfer of property that was part of the 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. 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 \tag{ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received Part III 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. Fair market value (FMV) of other property given up Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the 14 Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced 15 15 (but not below zero) by any exchange expenses you incurred (see instructions) 16 16 17 17 Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any 18 19 19 20 Enter the smaller of line 15 or line 19, but not less than zero 21 21 Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule 22 D or Form 4797, unless the installment method applies (see instructions) 23 23 Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions 24

25

Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23.

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury Internal Revenue Service ► Attach to your tax return.

OMB No. 1545-1444

2004
Attachment
Sequence No. 99

Name(s) shown on return Identifying number

Pai	rt I Current Year Credit		
1	Enter the total qualified wages paid or incurred during calendar year 2004 only (see instructions)		
а	Qualified empowerment zone wages	1a	
b	Qualified renewal community wages	1b	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	
3	Form 8844 If you are a— Then enter the total of the current year credits from—		
	credits from a Shareholder Schedule K-1 (Form 1120S), box 13, code G, H, or M		
	pass-through b Partner Schedule K-1 (Form 1065), box 15, code G. H. or M		
	entities: c Beneficiary Schedule K-1 (Form 1041), line 14	3	_
	d Patron Written statement from cooperative		
4	Add lines 2 and 3	4	
5	Empowerment zone and renewal community employment credit included on line 4 from passive		
	activities (see instructions)		
6	Subtract line 5 from line 4	6	
7	Passive activity credit allowed for 2004 (see instructions)		
8	Carryforward of empowerment zone and renewal community employment credit to 2004		+
9	Carryback of empowerment zone and renewal community employment credit from 2005 (see instructions)	9	+
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and	10	
Par	cooperatives, see instructions.)	10	
11	Regular tax before credits:		
•	Individuals. Enter the amount from Form 1040, line 43		
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,	11	
	Part I, line 1; or the applicable line of your return		
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and		
12	1b, or the amount from the applicable line of your return		
14	Individuals. Enter the amount from Form 6251, line 35		
•	Corporations. Enter the amount from Form 4626, line 14	12	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
13	Add lines 11 and 12	13	
14a	Foreign tax credit		
b	Credits from Form 1040, lines 47 through 53		
С	Possessions tax credit (Form 5735, line 17 or 27)		
d	Credit for fuel from a nonconventional source		
е	Qualified electric vehicle credit (Form 8834, line 20)		
f	Add lines 14a through 14e	14f	
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	15	
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	_	
17	Tentative minimum tax (see instructions)	_	
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	_	
19	Multiply line 17 by 75% (.75)		
20	Enter the greater of line 18 or line 19		
21	Subtract line 20 from line 15. If zero or less, enter -0		
22	General business credit (see instructions)		
23	Subtract line 22 from line 21	23	
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 54; Form		
	1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your		
	return. If line 23 is smaller than line 10, see instructions	24	

Department of the Treasury

Internal Revenue Service

Archer MSAs and Long-Term Care Insurance Contracts

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-1561

2004

Attachment
Sequence No. 39

Name(s) shown on Form 1040

Social security number of MSA

account holder. If both spouses have MSAs, see page 1 of the instructions Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B. Part I **General Information.** See page 2 of the instructions. Yes No 1a 1a Did you or your employer make contributions to your Archer MSA for 2004? **b** If "Yes." were you uninsured when the MSA was established (see page 2 of the instructions)?. 1b **c** If line 1a is "Yes," indicate coverage under high deductible health plan:

Self-Only 2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2004? 2a b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? . . . 2b c If line 2a is "Yes," indicate coverage under high deductible health plan: ☐ Self-Only or ☐ Family Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions). Total employer contributions to your Archer MSA(s) for 2004 3 3 Archer MSA contributions you made for 2004, including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include rollovers (see page 4 of the instructions) 4 5 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 6 the high deductible health plan was established.) Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the total on Form 1040, line 35. On the dotted line next to line 35, enter "MSA" and the amount . Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions). Part III Archer MSA Distributions 8a Total distributions you and your spouse received in 2004 from all Archer MSAs (see page 4 of 8a **b** Distributions included on line 8a 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 8h line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) 8c 9 Unreimbursed qualified medical expenses (see page 4 of the instructions). Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-, Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter 10 11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "MSA" and the amount Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2004 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 5 of the instructions). Total distributions you received in 2004 from all Medicare Advantage MSAs (see page 5 of the 12 12 13 13 Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next 14 15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "Med MSA" and the amount 15b

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. **16a** Name of insured ▶ ______ **b** Social security number of insured ▶ ____ In 2004, 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 □ No ☐ No Note: If "Yes" and the only payments you received in 2004 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28. 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 19 Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21. 20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts . . . 20 Accelerated death benefits received on a per diem or other periodic basis. Do not include any 21 21 amounts you received because the insured was terminally ill (see page 7 of the instructions) . 22 22 Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27. 23 23 Multiply \$230 by the number of days in the LTC period Costs incurred for qualified LTC services provided for the insured 24 during the LTC period (see page 7 of the instructions) 25 Enter the larger of line 23 or line 24 25 Reimbursements for qualified LTC services provided for the insured 26 26 Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions. 27 27 Per diem limitation. Subtract line 26 from line 25 Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0-, Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and

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Department of the Treasury Internal Revenue Service (99)

Education Credits (Hope and Lifetime Learning Credits)

► See instructions.

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2004

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

	tion: You cannot take bo 19) for the same student		iit and the tuition a	ana tees dedu	ction (F	orm 1040,	iine 27	r, or ⊢orm 10	40A,
_	<u> </u>	ution: You cannot to	ake the Hope cred	lit for more th	an 2 ta	x years for	the sa	ame student.	
1	(a) Student's name (as shown on page 1 of your tax return) (b) Student's social security number (as (c) Qualified expenses (see instructions). Do not enter more amount in (d) Enter the smaller of the amount in		(e) Subtra column (d) column (tract (f) Enter		er one-half amount in umn (e)			
	Add the amounts in co								
3	Tentative Hope credit.								
Do	the lifetime learning cr		dent, go to Part I	i; otnerwise,	go to F	Part III	3		
	t II Lifetime Learnii				/In/ Ch	مامسان ممانا		(5) 051:6:	l
4	Caution: You (a) Student's name (as shown on page 1 cannot take the of your tax return) (b) Student's social so number (as shown or page 1 number (as shown or page 1)				page	(c) Qualifi expenses (see		
	Hope credit and the lifetime learning	First name	Last name		1 0	f your tax retu	rn)	instruction	าร)
	credit for the same								
	student in the								
_	same year.				<u> </u>	- E			
5	Add the amounts on li Enter the smaller of li		nd enter the total				5 6		
6 7	Tentative lifetime learn			 0) and go to	 Part III		7		
_	t III Allowable Educ		0 by 2070 (.2	o, and go to	i ait iii				
8	Tentative education cre		nd 7				8		
9	Enter: \$105,000 if mai			nead of	 				_
	household, or qualifying						_		
10	Enter the amount from						-		
11	Subtract line 10 from lany education credits			4.4					
12	Enter: \$20,000 if marr	ried filing jointly; \$1		nead of					
	household, or qualifying	` '							
13	If line 11 is equal to o go to line 15. If line 11 a decimal (rounded to	is less than line 12	, divide line 11 b	y line 12. Ent	er the	result as	13	× .	
14	Multiply line 8 by line	-	•				14	-	
15	Enter the amount from						15		
16	Enter the total, if any,								
	1040A, lines 29 and 30						16		
17	Subtract line 16 from credits						17		
18	Education credits. Enline 49, or Form 1040	nter the smaller of	line 14 or line 1	7 here and c	n Forr	n 1040,	18		
	* If you are filing Form 2555							mount to enter	

Department of the Treasury Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

► Attach to Form 1040 or Form 1040A. ► See instructions on back. OMB No. 1545-1805

2004

Attachment
Sequence No. 129

Name(s) shown on return

Your social security number



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

- The amount on Form 1040, line 37, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1987, (b) is claimed as a dependent on someone else's 2004 tax return, or (c) was a student (see instructions).

					(a) You		(b) Your spou	se
1	Traditional ar	nd Roth IRA cor	ntributions for 2004. D	onot include rollover				
	contributions	s			1			
2	Elective defe	rrals to a 401(k)	or other qualified em	ployer plan, voluntary				
	employee co	ntributions, an	d 501(c)(18)(D) plan c	ontributions for 2004				
	(see instructi	ons)			2			
3	Add lines 1 a	and 2			3			
4	Certain distr	ibutions receiv	ved after 2001 and I	before the due date				
	(including ex	tensions) of y	our 2004 tax return	(see instructions). If				
				unts in both columns.				
		ons for an exc			-			
5	Subtract line	4 from line 3.	If zero or less, enter	-0	5			
6	In each colu	mn, enter the	smaller of line 5 or \$	2,000	6			
7	Add the amo	ounts on line 6.	If zero, stop ; you ca	annot take this credit		7		
8	Enter the am	ount from For	m 1040, line 37*, or F	orm 1040A, line 22.	8			
9	Enter the app	plicable decima	al amount shown bel	ow:				
	If line	8 is—	Δι	nd your filing status	is—	7		
			Married	Head of	Single, Married filing	-		
	Over—	But not	filing jointly	household	separately, or			
	0.00	over—		on line 9—	Qualifying widow(er)			
		.			, , , , ,	-		
		\$15,000	.5	.5	.5			
	\$15,000	\$16,250	.5	.5	.2	9	Χ.	
	\$16,250	\$22,500	.5	.5	.1	9	Χ.	
	\$22,500	\$24,375	.5	.2	.1			
	\$24,375	\$25,000	.5	.1	.1			
	\$25,000	\$30,000	.5	.1	.0			
	\$30,000	\$32,500	.2	.1	.0			
	\$32,500	\$37,500	.1	.1	.0			
	\$37,500	\$50,000	.1	.0	.0			
	\$50,000		.0	.0	.0			
		Note: If	line 9 is zero ston:	you cannot take this o	credit.			
			5 10 2510, 610p ,)	, ca cameration tillo				
10	Multiply line	7 by line 9				10		
11			m 1040, line 45, or Fo		11			
				nes 46 through 49, or				
12		•			1			
12	Form 10/04				·-			
12	Form 1040A,		=			13		
13	Subtract line	12 from line 1	1. If zero, stop ; you	cannot take this cred	lit	13		
	Subtract line Credit for q	12 from line 1 ualified retire	1. If zero, stop; you ment savings contri	cannot take this cred ibutions. Enter the sr	lit			
13	Subtract line Credit for q	12 from line 1 ualified retire	1. If zero, stop ; you	cannot take this cred ibutions. Enter the sr	lit	13		

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Department of the Treasury Internal Revenue Service

New York Liberty Zone Business Employee Credit

► Attach to your tax return.

OMB No. 1545-1785

2004

Attachment
Sequence No. 132

Name(s) shown on return

Identifying number

Par	t I Current Year Credit (Members of a controlled group, see instructions.)						
1	Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty						
	Zone business employees for work performed during calendar year 2002 or 2003 who have:	4.					
	Worked for you at least 120 hours but fewer than 400 hours $\$$	1a					
ь 2	Worked for you at least 400 hours	1b 2					
3	NY Liberty Zone If you are a— Then enter the NY Liberty Zone business employee credits from—						
	business a Shareholder . Schedule K-1 (Form 1120S), box 13, code G, H, or N						
	employee credits b Partner Schedule K-1 (Form 1065), box 15, code G, H, or N Schedule K-1 (Form 1041), line 14	3					
	employee credits b Partner. from pass-through c Beneficiary entities d Patron b Code G, H, or N Schedule K-1 (Form 1065), box 15, code G, H, or N Schedule K-1 (Form 1041), line 14 Code G, H, or N						
4	Add lines 2 and 3	4					
5	NY Liberty Zone business employee credit included on line 4 from passive activities (see						
	instructions)	5					
6	Subtract line 5 from line 4	6					
7	NY Liberty Zone business employee passive activity credit allowed for 2004 (see instructions)	7					
8	Carryforward of NY Liberty Zone business employee credit to 2004	8					
9	Carryback of NY Liberty Zone business employee credit from 2005 (see instructions)	9					
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts,						
Dor	cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) t II Allowable Credit	10					
11	Regular tax before credits:						
•	Individuals. Enter the amount from Form 1040, line 43						
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A,	11					
	Part I, line 1; or the applicable line of your return						
•	and 1b, or the amount from the applicable line of your return						
12	Alternative minimum tax:						
	Individuals. Enter the amount from Form 6251, line 35)						
•	Corporations. Enter the amount from Form 4626, line 14.	12					
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56						
13	Add lines 11 and 12	13					
	Foreign tax credit						
	Credits from Form 1040, lines 47 through 53						
	Possessions tax credit (Form 5735, line 17 or 27)						
	Credit for fuel from a nonconventional source						
	Qualified electric vehicle credit (Form 8834, line 20)						
	Add lines 14a through 14e	14f					
15	Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15					
16	Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-						
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17					
18	Subtract line 17 from line 15. If zero or less, enter -0	18					
19	General business credit (see instructions)	19					
20	Subtract line 19 from line 18. If zero or less, enter -0	20					
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form						
	1040, line 54; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule	04					
	G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions	21					

Health Coverage Tax Credit

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-1807
0004
200 14
Attachment
Sequence No. 134

Department of the Treasury Internal Revenue Service

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

Recipient's social security number

$\overline{\Lambda}$
CAUTION
Part I

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 2004 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 2004 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 recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
 - You were covered by a qualified health insurance plan for which you paid the premiums.
 - You were not entitled to Medicare Part A or enrolled in Medicare Part B.
 - You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under Federal, state, or local authority.

			,,						
	• You were not covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).								
	☐ January	☐ February	☐ March	☐ April	☐ May	☐ June			
	☐ July	☐ August	☐ September	☐ October	November	☐ December			
Pa	rt II Health C	Coverage Tax Cre	edit						
2		qualified health inspage 4). Include adv							
	included o	must attach inv n line 2 for which s on page 4).							
3		mount of any (a) Ar ncluded on line 2 ar 4							
4	Subtract line 3 fr	rom line 2. If zero o	r less, stop; you c	annot take the c	redit	. 4			
5	Multiply line 4 by	/ 65% (.65) and ent	er the result			. 5			
6	Advance paymer	nts, if any, from For	m 1099-H, box 1 .			. 6			
7	_	e tax credit. Subtra				ide 7			

8889 **8889**

Health Savings Accounts (HSAs)

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

OMB No. 1545-1911

2004

Attachment
Sequence No. 138

Department of the Treasury Internal Revenue Service

► Attach to Form 1040.

► See separate instructions.

Attachment Sequence No.	138

Name(s) shown on Form 1040

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

Par	HSA Contributions and Deduction. See page 2 of the instructions before compl filing jointly and both you and your spouse each have separate HSAs, complete a spouse (see page 2 of the instructions).			
1	Check the box to indicate your coverage under a high-deductible health plan during 2004 (see page 2 of the instructions) ▶ ☐ Self-only ☐ Family			
2	HSA contributions you made for 2004 (or those made on your behalf), including those made from January 1, 2005, through April 15, 2005, that were for 2004. Do not include employer contributions or rollovers (see page 2 of the instructions)	2		
3	If you were under age 55 at the end of 2004, and on the first day of every month during 2004, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,600 (\$5,150 for family coverage).			
4	All others, enter the limit from the worksheet on page 3 of the instructions	4		
5	Subtract line 4 from line 3. If zero or less, enter -0	5		
6	If you and your spouse each have separate HSAs and had family coverage under a high-deductible health plan at any time during 2004, see the instructions on page 4 for the amount to enter. All others, enter the amount from line 5	6		
7	If you were age 55 or older at the end of 2004, married, and you or your spouse had family coverage under a high-deductible health plan at any time during 2004, enter the additional contribution amount from the worksheet on page 4 of the instructions	7		
8	Add lines 6 and 7	8		
9	Employer contributions made to your HSAs for 2004	9		
10	Subtract line 9 from line 8. If zero or less, enter -0	10		
11	HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 28 Caution: <i>If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).</i>	11		
Par	— USA Distributions If you are filing jointly and both you and your should each b	ave se	parate HSAs,	
12a	Total distributions you received in 2004 from all HSAs (see page 5 of the instructions)	12a		
b	Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)	12b		
С	Subtract line 12b from line 12a	12c		
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13		
14	Taxable HSA distributions. Subtract line 13 from line 12c. 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 "HSA" and the amount	14		
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here			
b	Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 62. On the dotted line next to line 62, enter "HSA" and the amount	15b		