

General Description Booklet

For the

2007 PUBLIC USE TAX FILE

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Internal Revenue Service
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2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2007 Public Use Tax File, which contains 143,142 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 142.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2007. The Individual Tax File is designed for making national level estimates.

For 2007 many Form 1040, Form 1040A, and Form 1040EZ Federal Income Tax Returns were filed in response to the Economic Stimulus Act of 2008. A secondary file has been added this year identifying such returns, containing 3,444 records.

The Tax Files, which have been produced since 1960, consist of detailed information taken from SOI sample records. The public use versions of these sample files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The 2007 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Director
Statistics of Income Division RAS:S
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608

Telephone number: (202) 874-0700
Fax number: (202) 874-1198

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Individual Public Use Tax Files for each of the Tax Years 1960, 1962, 1964, and 1966 through 1991 are available through the National Archives and Records Service. Questions concerning cost, acquisition, and delivery of these historical tax model files, should be addressed to:

Reference Services
Center for Electronic Records
National Archives and Records Administration
8601 Adelphi Road, Room 2400
College Park, MD 20740-6001
(301) 837-0470
Email: cer@nara.gov

The Archives order number for any of the above-mentioned historical Public Use Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year and version (Individual or State) of the file under consideration.

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DISCLOSURE AVOIDANCE PROCEDURES

To preserve the character of the microdata file while also protecting the identity of individuals, we have made the following changes to the Individual Tax File.

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, all returns sampled at rates greater than 10 percent¹ have been subsampled at 10 percent. In addition, certain records (58) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 10 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one tenth.

Second, those records with \$200,000 or more of AGI or records with a weight of 13.70 or less have been altered in the following manner:

- The State code has been removed (also done for those with AGI less than -\$200,000).
- Alimony paid and alimony received have been removed (also done for those with AGI less than -\$200,000).
- State sales tax deduction has been removed.
- Marital status and the various exemptions for dependents have been modified (see section on Code Definitions for specific changes).
- Personal exemptions amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to high income returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Prior to blurring, high income returns are grouped into one of 13 categories based on their filing status and the number of children living at home, and then further grouped by the pattern of nonzero values on these three fields plus Schedule C net receipts, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred."
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Third, all lower income returns (records with an adjusted gross income of less than \$200,000

¹See Table A in the Description of Sample Section of this booklet for the strata subject to subsampling for this file.

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and weights greater than 13.70) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State and by a two level marital status variable (married/not married). After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, Medical and dental expenses, and State and local income taxes deduction (State of Wisconsin, only, for this last item).² All lower income blurring is done on a univariate basis.

Fourth, for all records on the file, all fields have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900). Records that were fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns older than three years (Tax Year 2004 or less) have been removed from the file.

Since individual records in this file may or may not contain data from just one tax return--and never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

²For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; H. Lock Oh; and Fritz Scheuren. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service. See also: Sailer, Peter; Michael Weber; and William Wong. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association.

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CORE RECORD LAYOUT

4-Digit Codes

(all codes are 4 characters in length)

1. AGIR1	13. F8606	25. STIMIND ³
2. DSI	14. IE	26. TFORM
3. EFI	15. MARS	27. TXST
4. EIC	16. MIDR	28. XFPT
5. ELECT	17. N20	29. XFST
6. FDED	18. N24 ¹	30. XOCAH
7. FLPDYR	19. N25	31. XOCAWH
8. FLPDMO	20. PREP	32. XODEP
9. F2441	21. SCHB	33. XOPAR
10. F3800	22. SCHCF	34. XTOT
11. F6251	23. SCHE	
12. F8582	24. STATE ²	

¹ For returns with an AGI more than \$200,000, amount has been limited to 3.

² Only present for returns with a weight greater than 13.70 and where AGI was less than \$200,000 or greater than -\$200,000.

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RECORD LAYOUT
Amount Fields and Large Codes

2007 PUF Layout			
12 digit amount fields			
INCOME	1	E00200	Salaries and wages
	2	E00300	Interest received
	3	E00400	Tax-exempt interest income
	4	E00600	Dividends included in AGI
	5	E00650	Qualified dividends
	6	E00700	State income tax refunds
	7	E00800	Alimony received
	8	E00900	Business or profession (Schedule C) net profit/loss (+/-)
	9	E01000	Net capital gain or loss (+/-)
	10	E01100	Capital gain distributions reported on Form 1040
	11	E01200	Other gains (or loss) (+/-)
	12	E01400	Taxable IRA distribution
	13	E01500	Total pensions and annuities received
	14	E01700	Pensions and annuities included in AGI
	15	E02000	Schedule E net income or loss (+/-)
	16	E02100	Schedule F net profit/loss (+/-)
	17	E02300	Unemployment compensation in AGI
	18	E02400	Gross Social Security benefits
	19	E02500	Social Security benefits in AGI
Statutory	20	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	21	E03210	Student Loan Interest Deduction
	22	E03220	Educator Expenses
	23	E03230	Tuition and Fees Deduction
	24	E03260	Deduction for self-employment tax
	25	E03270	Self-employed health insurance deduction
	26	E03240	Domestic Production Activities deduction
	27	E03290	Health Savings Account deduction
	28	E03300	Payments to KEOUGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)
Tax	32	P04470	Total deductions (standard or itemized)
Computation	33	E04600	Exemption amount
	34	E04800	Taxable income
	35	E05100	Tax on taxable income
	36	E05200	Computed regular tax
	37	E05800	Income tax before credits
	38	E06000	Income subject to tax
	39	E06200	Marginal tax base
	40	E06300	Tax generated (tax rate tables)
	41	E09600	Alternative minimum tax

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Credits	42	E07180	Child and dependent care
	43	E07200	Elderly or disabled
	44	E07220	Child Tax Credit
	45	E07230	Education Credits
	46	E07240	Retirement Savings Credit
	47	E07260	Residential Energy Credit
	48	E07300	Foreign tax
	49	E07400	General business credit
	50	E07600	Credit for prior year minimum tax
	51	P08000	Other
	52	E07150	Total tax credit (SOI)
	Taxes	53	E06500
54		E08800	Income Tax after Credits (SOI)
55		E09400	Self-employment tax
56		E09700	Recapture taxes
57		E09800	Social security tax on tip income
58		E09900	Penalty tax on IRA
59		E10300	Total tax liability (SOI)
Payments	60	E10700	Income tax withheld
	61	E10900	Estimated tax payments
	62	E59560	Earned income for earned income credit (EIC)
	63	E59680	EIC used to offset income tax before credits
	64	E59700	EIC used to offset all other taxes except advance EIC
	65	E59720	EIC refundable portion
	66	E11550	Refundable credit payment for prior year minimum tax
	67	E11070	Additional child tax credit
	68	E11100	Amount paid with Form 4868 (Request for Extension)
	69	E11200	Excess FICA/RRTA
	70	E11300	Credit for federal tax on special fuels and oils
	71	E11400	Regulated investment company credit
	72	E10605	Total tax payments (SOI)
Refund etc.	73	E11900	Balance due (overpayment) (+/-)
	74	E12000	Credit elect
	75	E12200	Predetermined estimated tax penalty
Schedule A	76	E17500	Medical and dental expenses subject to reduction by AGI limit
	77	E18425	State and local income taxes
	78	E18450	State Sales Taxes
	79	E18500	Real estate tax deductions
	80	E19200	Total interest paid deduction
	81	E19550	Qualified Mortgage Insurance Premiums
	82	E19800	Cash contributions
	83	E19850	Contributions not subject to 50% AGI limit
	84	E20100	Other than cash contributions
	85	E19700	Contributions deduction, total
	86	E20550	Unreimbursed employee business expense
	87	E20600	Tax preparation fee
	88	E20400	Miscellaneous deductions subject to AGI limitation, total
	89	E20800	Net limited miscellaneous deductions
	90	E20500	Net casualty or theft loss
	91	E21040	Itemized deduction limitation
Schedule D	92	P22250	Short-term gains less losses (current year)
	93	E22320	Long term gain/loss from other forms on Schedule D
	94	E22370	Schedule D capital gain distributions
	95	P23250	Long-term gains less losses
	96	E24515	Unrecaptured Section 1250 gain (current year)
	97	E24516	Capital gain less investment expense
	98	E24518	28% Rate Gain or Loss
	99	E24535	Schedule D 5% Tax Amount
	100	E24560	Non-Schedule D tax
	101	E24598	Schedule D 15 percent tax amount
	102	E24615	Schedule D 25 percent tax amount
	103	E24570	Schedule D 28 percent tax amount

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Schedule E	104	P25350	Total rents and royalties received	
	105	E25370	Rent expenses mortgage interest, Schedule E, line 12	
	106	E25380	Rent expenses other interest, Schedule E, line 13	
	107	P25470	Royalty depletion and/or rental depreciation	
	108	P25700	Rent/royalty net income or loss (+/-)	
	109	E25820	Deductible rental loss	
	110	E25850	Rent/royalty net income	
	111	E25860	Rent/royalty net loss	
	Partnerships	112	E25940	Total passive income
		113	E25980	Total non-passive income
114		E25920	Total passive loss	
115		E25960	Total non-passive loss	
116		E26110	Partnership Section 179 expense deduction	
Small Business Corp	117	E26170	Total passive income	
	118	E26190	Total non-passive income	
	119	E26160	Total passive loss	
	120	E26180	Total non-passive loss	
	121	E26270	Combined partnership and S corporation net income/loss (+/-)	
	122	E26100	S-corp. Section 179 expense deduction	
Estate or Trust	123	E26390	Total income	
	124	E26400	Total loss	
Farm Rental	125	E27200	Farm rent net income or loss (+/-)	
Schedule SE	126	E30400	Total self-employment income	
	127	E30500	Self-employment income, secondary taxpayer	
Form 2441	128	E32800	Qualifying individuals' Expenses	
	129	E33000	Expenses limited to earned income	
Form 3800	130	E53220	Investment (included in general business credit)	
	131	E53240	Work Opportunity - Jobs (included in general business credit)	
	132	E53280	Research and experimentation (included in general business credit)	
	133	E53410	Tentative General Business Credit	
Form 4952	134	E58950	Total investment Interest Expense	
	135	E58990	Investment income (Form 4952 part 2 line 4g)	
Form 6251	136	P60100	Net operating loss tax preference	
	137	P61850	Total adjustments and preferences (+/-)	
	138	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)	
	139	E62100	Alternative minimum taxable income	
	140	E62900	Alternative tax foreign tax credit	
	141	E62720	Alternative minimum Schedule D less investment interest amount	
	142	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain	
	143	E62740	Alternative minimum capital gain amount	
Form 8582	144	P65300	Total passive net income	
	145	P65400	Total passive losses	
	146	E68000	Total losses allowed from all passive activities	
Form 8801	147	E82200	Carry forward of minimum tax credit to 2007	
Schedule J	148	T27800	Elected Farm Income	
	149	S27860	Tentative Current and Prior-Year Tax	
	150	P27895	Actual Prior-Year Tax	
Form 8863	151	E87500	Hope Qualified Expenses--Limited (Prior Years only)	
	152	E87510	Hope One-Half Amount (Prior Years only)	
	153	E87520	Hope Credit	
	154	E87530	Lifetime Learning Total Qualified Expenses	
	155	E87540	Lifetime Learning Limited Amount	
	156	E87550	Lifetime Learning Credit	
Misc Codes	157	RECID	Return ID	
	158	S006	Decimal weight	
	159	S008	Sample count	
	160	S009	Population count	
	161	WSAMP	Sample code	
	162	TXRT	Tax rate code	

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

CODE DEFINITIONS

1. AGIR1 Adjusted Gross Income (AGI) Range:

No AGI (includes deficit)	00
\$ 1 under \$1,000	01
\$ 1,000 under \$2,000	02
\$ 2,000 under \$3,000	03
\$ 3,000 under \$4,000	04
\$ 4,000 under \$5,000	05
\$ 5,000 under \$6,000	06
\$ 6,000 under \$7,000	07
\$ 7,000 under \$8,000	08
\$ 8,000 under \$9,000	09
\$ 9,000 under \$10,000	10
\$ 10,000 under \$11,000	11
\$ 11,000 under \$12,000	12
\$ 12,000 under \$13,000	13
\$ 13,000 under \$14,000	14
\$ 14,000 under \$15,000	15
\$ 15,000 under \$16,000	16
\$ 16,000 under \$17,000	17
\$ 17,000 under \$18,000	18
\$ 18,000 under \$19,000	19
\$ 19,000 under \$20,000	20
\$ 20,000 under \$25,000	21
\$ 25,000 under \$30,000	22
\$ 30,000 under \$40,000	23
\$ 40,000 under \$50,000	24
\$ 50,000 under \$75,000	25
\$ 75,000 under \$100,000	26
\$ 100,000 under \$200,000	27
\$ 200,000 under \$250,000	28
\$ 250,000 under \$500,000	29
\$ 500,000 under \$1,000,000	30
\$1,000,000 under \$1,500,000	31
\$1,500,000 under \$2,000,000	32
\$2,000,000 under \$5,000,000	33
\$5,000,000 under \$10,000,000	34
\$10,000,000 or more	35

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

2. DSI	Dependent Status Indicator:	
	(A) Taxpayer not being claimed as a dependent on another tax return.....	0
	(B) Taxpayer claimed as a dependent on another tax return.....	1
3. EFI	Electronic Filing Indicator:	
	(A) Return not filed electronically	0
	(B) Return filed electronically.....	1
4. EIC	Earned Income Credit Code:	
	(A) No children claimed.....	0
	(B) One child claimed	1
	(C) Two children claimed.....	2
5. ELECT	Presidential Election Campaign Fund Boxes:	
	(A) No "yes" boxes checked.....	0
	(B) One "yes" box or both "yes" & "no" boxes checked)	1
	(C) Two "yes" boxes checked	2
6. FDED	Form of Deduction Code:	
	(A) Itemized deductions	1
	(B) Standard deduction.....	2
	(C) Taxpayer did not use itemized or standard deduction.....	3
7. FLPDYR	Filing (Accounting) Period, Year:	
	Tax Year	2003-2006
8. FLPDMO	Filing (Accounting) Period, Month:	
	Month Taxpayer's year ended.....	12
9. F2441	Form 2441, Child Care Credit Qualified Individual:	
	(A) No Form 2441 attached to return.....	0

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 (B) Number of qualifying individuals 1-9

NOTE: For high income returns with values greater than 3, this code was set equal to 3

10. F3800	Form 3800, General Business credit:	
	(A) No Form 3800 attached to return	0
	(B) Form 3800 attached to return	1
11. F6251	Form 6251, Alternative Minimum Tax	
	(A) No Form 6251 attached to return	0
	(B) Form 6251 attached to return	1
12. F8582	Form 8582, Passive Activity Loss Limitation:	
	(A) No Form 8582 attached to return	0
	(B) Form 8582 attached to return	1
13. F8606	Form 8606, Nondeductible IRA Contributions:	
	(A) No Form 8606 attached to return	0
	(B) Form(s) 8606 attached to return	1-2
14. IE	Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions)	
	Taxpayer does not use itemized election option	0
	Taxpayer used itemized election option	1
15. MARS	Marital (Filing) Status:	
	(A) Single.....	1
	(B) Married filing a joint return or Widow(er) with dependent child (surviving spouse)	2
	(C) Married filing separately	3
	(D) Head of household.....	4

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16. MIDR Married Filing Separately Itemized Deductions Requirement Indicator

- Not necessary to itemize because of filing status0
- Necessary to itemize when filing separately.....1

17. N20 Number of Qualified Students Hope Credit

- (A) No Qualified Students.....0
- (B) One Qualified Student.....1
- (C) Two Qualified Students.....2
- (D) Three Qualified Students.....3
- (E) Four or more Qualified Students.....4

18. N24 Number of Children for Child Tax Credit

- (A) Number of Children.....0-10

This field is present on the PUF only when the child tax credit or the additional child tax credit is claimed by the taxpayer.

19. N25 Number of Qualified Students Lifetime Learning Credit

- (A) No Qualified Students.....0
- (B) One Qualified Student.....1
- (C) Two Qualified Students.....2
- (D) Three Qualified Students.....3
- (E) Four or more Qualified Students.....4

20. PREP Tax Preparer:

- (A) No preparer other than taxpayer indicated on the form0
- (B) Return prepared by paid tax preparer1
- (C) IRS prepared return2
- (D) IRS reviewed return3
- (E) Voluntary Income Tax Assistance prepared return4
- (F) Tax counseling for the elderly6

21. SCHB Schedule B Indicator:

- (A) No Schedule B attached to return.....0
- (B) Schedule B attached to return.....1

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22. SCHCF Schedule C or F Indicator:

- (A) Neither Schedule C or F present0
- (B) Schedule C present only1
- (C) Schedule F present only.....2
- (D) Schedule C and F present Schedule C Gross Receipts Larger..3
- (E) Schedule C and F present Schedule F Gross Receipts Larger...4

23. SCHE Schedule E Indicator:

- (A) No Schedule E attached to the return0
- (B) Schedule E attached to the return1

24. STATE:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont
19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO, Puerto Rico,
25	Mississippi		Puerto Rico, Virgin

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26	Missouri	Islands, Guam
27	Montana	U.S. Citizens Abroad
28	Nebraska	

NOTE: For high income returns this code was set equal to zero.

25. STIMIND Stimulus Payment Indicator

(A) Return filed for regular tax purposes	0
(B) Return filed to claim stimulus payment only	1

26. TFORM Form of Return:

(A) 1040 Return.....	0
(B) 1040A Return	1
(C) 1040EZ Return	2

27. TXST TAX STATUS:

(A) No tax owed and IRS did not compute tax.....	0
(B) Regular tax only, not computed by IRS	1
(C) Taxes are owed and IRS computed tax	2
(D) No taxes due as computed by IRS.....	3
(E) Tax based on Form 8615, Schedule D tax has no entry	4
(F) Form 8814 tax at children's 15% rate; Sch. D tax has no entry	5
(G) Form 8814 tax at children's 15% rate; Sch. D tax has entry	6
(H) Sch. D tax has an entry, no tax from Form 8615 or Form 8814	7
(I) Tax based on Form 8615, Schedule D tax also has an entry	8
(J) Schedule J, Farm Income Averaging has an entry.....	9
(K) Foreign Earned Income Tax Indicator has an entry.....	10

NOTE: Schedule D tax includes qualified dividends.

28. XFPT Primary Taxpayer Exemption:

(A) No exemption for primary taxpayer (dep. of another taxpayer)	0
(B) Primary taxpayer exemption	1

29. XFST Secondary Taxpayer Exemption:

(A) No secondary taxpayer or joint return filed by dependents	0
(B) Secondary taxpayer exemption	1

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30. XOCAH Exemptions for Children Living at Home:

Number of children..... 0-99

NOTE: For high income returns with values greater than 3, this code was set equal to 3.

31. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-9

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOCAWH was set equal to 0.

32. XOODPE Exemptions for Other Dependents:

Number of other dependents 0-99

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOODPE was set equal to 0.

33. XOPAR Exemptions for Parents Living at Home or Away from Home:

Number of parents0-9

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOPAR was set equal to 0.

34. XTOT Total Exemptions:

Number of exemptions..... 00-99

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XTOT was set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODPE and XOPAR after limiting XOCAH to 3.

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2007 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2007 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	DEDUCTIONS This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 40. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in P04470; else the standard deduction for which he/she was eligible is shown.)
E04600	cease EXEMPTION AMOUNT This is the amount found on Form 1040, line 42. This amount has been limited based on the various exemptions for dependents (see section on Code Definitions for specific changes) and for returns exceeding the adjusted gross income (AGI) phase-out limitations.
E05100	TAX ON TAXABLE INCOME This is the amount shown on line 44 less special taxes from Form 4972 (Tax on Lump Sum Distributions).
E05200	COMPUTED REGULAR TAX This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
E06000	INCOME SUBJECT TO TAX For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with qualified dividends and/or long-term capital gains taxed at or below the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with qualified dividends and/or long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the long-term capital gains rates of 5, 10, 15, 25 and 28 percent). For prior year returns and Schedule J returns, "income subject to tax" is computed by using the current Tax Year tax

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rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

- E06200 MARGINAL TAX BASE
This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2007 Tax Rate Schedules for all returns. (See Income Subject to Tax).
- E06300 TAX GENERATED
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- P08000 OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)
The sum of the amounts for Other Tax Credits and Cancellation of Debt on Form 1040 lines 54 and 55 for which separate fields have not been listed.
- E07150 TOTAL TAX CREDITS (SOI)
Total credits from Form 1040 (line 56) plus EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680).
- E06500 TOTAL INCOME TAX
Income Tax After Credits (E08800) plus Form 4970 tax less EIC used to offset all other taxes (E59700), (but never less than zero).
- E08800 INCOME TAX AFTER CREDITS (SOI)
Income Tax after Credits from Form 1040 (line 57) minus the amount of Earned Income Credit used to offset Income Tax Before Credits (E59680). For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700 RECAPTURE TAX FROM FORM 4255
Amount shown in Form 1040, line 63 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
- E10300 TOTAL TAX LIABILITY (SOI)
Total tax liability (Form 1040, line 63, Form 1040A, line 37, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (line 61, Form 1040) minus EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680) minus EIC USED TO OFFSET ALL OTHER TAXES (E59700) minus the additional child tax credit (E11070) (but never less than zero).

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- E59560 **EARNED INCOME FOR EARNED INCOME CREDIT**
The total of earned income (salaries and wages, earned business income, and nontaxable combat pay) used in computing the earned income credit, as shown on the EIC Worksheet (found in the Instructions for Form 1040). For victims of Katrina, this field may be based on prior year earned income. Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.
- E59680 **EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS**
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus all credits except the Earned Income Credit.
- If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- E59700 - **EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC**
The lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E05800); or
 2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900), plus the following tax items which are not shown separately: Household employment taxes (line 62), and all other taxes (margin entries on line 63).
- E59720 - **EARNED INCOME CREDIT, REFUNDABLE PORTION**
EIC minus E59680 minus E59700 (see above for definitions and conditions).
- E10605 **TOTAL TAX PAYMENTS**
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 72 minus line 66a) minus the additional child tax credit (line 68). This is limited to zero if there is a refundable EIC or additional child tax credit.
- E21040 **ITEMIZED DEDUCTION LIMITATION**
The amount used to reduce deductible itemized deductions, as shown on line 11 of the Itemized Deductions Worksheet in the Form 1040 Instructions.

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- P22250 **SHORT-TERM GAIN/LOSSES NET OF CARRYOVER**
All short-term capital gains less losses shown in column (f) except for the short-term capital loss carryover.
- P23250 **LONG-TERM GAIN/LOSSES NET OF CARRYOVER**
All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover
- P25350 **TOTAL RENTS/ROYALTIES RECEIVED**
The sum of lines 3 and 4 on Schedule E
- P25470 **ROYALTY DEPLETION AND/OR RENT DEPRECIATION**
The sum of the amounts listed for Royalty depletion and Rent depreciation as reported on line 20 on Schedule E.
- P25700 **RENT/ROYALTY NET INCOME OR LOSS**
The sum of Income or loss from rental real estate or royalty properties as reported on line 22 on Schedule E.
- P27895 **ACTUAL PRIOR YEAR TAX**
The sum of lines 18, 19, and 20 on Schedule J.
- E30400 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME**
The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4. The combined Schedule SE is the sum of the data found on the Schedule SE of the primary taxpayer and the Schedule SE of the secondary taxpayer.
- E30500 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER**
The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
- P60100 **NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS**
Line 10 less line 27 plus line 26, Form 6251.
- P61850 **TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES**
Line 2 through 25 excluding line 10, Form 6251
- P65300 **TOTAL CURRENT YEAR PASSIVE NET INCOME**

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Lines 1a + 3a, Form 8582

P65400	TOTAL CURRENT YEAR PASSIVE NET LOSSES Sum of Lines 1b, 2e, and 3b, Form 8582
RECID	RETURN ID A unique number assigned for each sampled tax return during processing.
S006	DECIMAL WEIGHT This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.
S008	SAMPLE COUNT The number of sampled tax returns found in the given sample code.
S009	POPULATION COUNT The number of tax returns in the population for a given sample code.
WSAMP	SAMPLE CODE See Table B, below.
TXRT	MARGINAL TAX RATE Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains and/or qualified dividends, possibly from the Schedule D tax worksheet. See definition for field Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280). (A) 00 percent marginal tax rate 0.00 (B) 05 percent marginal tax rate 05.0 (C) 10 percent marginal tax rate 10.0 (D) 15 percent marginal tax rate 15.0 (E) 25 percent marginal tax rate 25.0 (F) 28 percent marginal tax rate 28.0 (G) 33 percent marginal tax rate 33.0 (H) 35 percent marginal tax rate 35.0

TECHNICAL DESCRIPTION OF THE FILE

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The Public Use files are available on CD in both SAS datasets and ASCII formats.

For use with ASCII format: The record length is 2080 where the last byte is an end of record marker. All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the first character position of the field. Codes are 4 characters in length with leading zeros. The fields in the file are 12 characters in length with leading zeros and with “+” or “-“ leading signs.

For use with SAS dataset: First determine if using PC SAS or UNIX SAS.

For PC SAS users: modify and run the transfer program found on the CD.

For UNIX SAS users: the Public Use File has extension '.sas7bdat'.

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SAMPLE DESCRIPTION

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 data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2008.

All returns processed during 2008 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. This resulted in a small difference between the population total (153,832,380 returns) reported in Table A and the estimated total of all returns (143,053,400 returns). In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 2007. While most returns processed during Calendar Year 2008 were for Tax Year 2007, a few were for non-calendar years ending during 2008 and 2009, and some were returns for prior years. Returns for prior years were used in place of 2007 returns received and processed after December 31, 2008. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 2008.

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 selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.

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3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates for the Public Use File range from 0.02 percent to 10 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2008 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 Service 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. Data are also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation was detected during editing, the amount of director's fees was added to the salaries and wages field.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields were used to make each record

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internally consistent.

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 2007, 0.10 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.

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2007

Description of the sample strata														Number of returns		
														Population counts 1	Sample counts	Public-use sample counts
Grand total														153,832,380	336,226	143,142
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total ²														16,169	16,169	1617
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														315	315	23
Other Returns, total														153,815,896	319,742	141,502
Number of Returns by type of form attached																
Description of the sample strata	Degree of interest 2	Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555			All other forms			Population counts	Sample counts	Public-use sample counts
		Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts			
Total.....																
Indexed Negative Income 3																
\$10,000,000 or more..... All 202 202 19 673 673 65 118 118 10 769 769 63 1,762 1,762 157																
\$5,000,000 under \$10,000,000..... All 385 385 43 1,034 1,034 101 201 201 24 1,335 1,335 133 2,955 2,955 301																
\$2,000,000 under \$5,000,000..... All 1,528 504 147 4,266 1,383 400 705 260 89 4,959 1,681 468 11,458 3,828 1,104																
\$1,000,000 under \$2,000,000..... All 3,513 535 335 9,533 1,529 926 1,802 303 197 10,164 1,558 959 25,012 3,925 2,417																
\$500,000 under \$1,000,000..... All 8,589 295 294 25,125 813 795 4,677 153 148 24,168 797 786 62,559 2,058 2,023																
\$250,000 under \$500,000..... All 17,999 204 189 60,702 576 536 10,147 85 74 56,750 577 538 145,598 1,442 1,337																
\$120,000 under \$250,000..... All 31,465 132 105 13,183 673 574 16,779 93 81 125,649 604 516 305,725 1,502 1,276																
\$60,000 under \$120,000..... All 36,559 117 90 179,012 586 461 17,369 52 36 185,084 570 420 418,024 1,325 1,007																
Under \$60,000..... All 36,475 62 34 436,033 813 478 24,500 46 26 547,033 1,014 629 1,044,041 1,935 1,167																
Indexed Positive Income 3																
Under \$30,000..... 1 281,492 281 89 2,966,104 2,971 913 82,885 82 20 36,881,205 36,927 8,123 40,211,686 40,261 9,145																
Under \$30,000..... 3-4 377,661 598 324 4,844,957 7,402 4,005 109,671 194 93 6,626,389 10,295 5,364 11,958,678 18,489 9,786																
\$30,000 under \$60,000..... 1-2 518,271 517 155 2,025,862 2,055 599 169,137 154 42 22,076,141 22,065 6,600 24,789,411 24,791 7,396																
\$30,000 under \$60,000..... 3-4 710,118 1,130 680 3,923,989 6,146 3,414 254,655 415 233 6,337,545 9,998 5,542 11,226,307 17,689 9,869																
\$60,000 under \$120,000..... 1-3 1,043,041 1,044 293 2,357,427 2,304 704 222,196 245 76 11,361,775 11,292 3,333 14,984,439 14,885 4,406																
\$60,000 under \$120,000..... 4 805,776 1,227 675 2,657,804 4,104 2,169 187,575 251 130 2,924,720 4,439 2,401 6,575,875 10,021 5,375																
\$120,000 under \$250,000..... 1-3 345,423 671 415 4,15,364 821 528 87,219 174 107 1,288,790 2,504 1,567 2,136,796 4,170 2,617																
\$120,000 under \$250,000..... 4 978,753 3,106 2,459 14,12,270 4,718 3,728 91,284 293 227 1,876,187 6,214 4,963 4,358,494 14,331 11,377																
\$250,000 under \$500,000..... All 606,464 4,332 3,949 498,108 3,662 3,291 71,285 501 455 646,237 4,665 4,189 1,822,094 13,160 11,884																
\$500,000 under \$1,000,000..... All 281,391 6,911 6,722 143,944 3,660 3,566 23,071 563 554 175,613 4,390 4,281 624,019 15,524 15,123																
\$1,000,000 under \$2,000,000..... All 118,804 14,265 11,714 38,043 4,705 3,843 5,789 665 536 51,428 626 5,064 214,064 25,897 21,157																
\$2,000,000 under \$5,000,000..... All 59,326 19,195 5,919 12,635 4,122 1,239 1,731 577 177 18,742 6,109 1,867 92,434 29,993 9,202																
\$5,000,000 under \$10,000,000..... All 16,325 16,325 1,638 2,365 2,366 211 318 318 47 3,632 3,632 371 22,640 22,641 2,267																
\$10,000,000 or more..... All 11,314 11,314 1,069 1,195 1,195 103 147 147 16 1,740 1,740 178 14,396 14,396 1,366																

¹ This population includes an estimated 10,853,574 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. "All" refers to income classes for which returns with all four degrees of interest are assigned.

³ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.3794 to represent a base year of 1991.

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Table B - Sample Codes

					Sample Code
Form 1040 returns only with AGI or expanded income of \$200,000 and over, with no income tax after credits and no add. tax for tax preferences					101
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total.....					201
Description of the sample strata	Form 1040, with Form 1116 or Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555	All other forms	
	Sample Code (2)	Sample Code (3)	Sample Code (4)	Sample Code (5)	
Indexed Negative Income 1					
\$10,000,000 or more.....	401	601	801	1	
\$5,000,000 under \$10,000,000.....	402	602	802	2	
\$2,000,000 under \$5,000,000.....	403	603	803	3	
\$1,000,000 under \$2,000,000.....	404	604	804	4	
\$500,000 under \$1,000,000.....	405	605	805	5	
\$250,000 under \$500,000.....	406	606	806	6	
\$120,000 under \$250,000.....	407	607	807	7	
\$60,000 under \$120,000.....	408	608	808	8	
Under \$60,000.....	409	609	809	9	
Indexed Positive Income 1					
Under \$30,000.....	410	610	810	10	
Under \$30,000.....	411	611	811	11	
Under \$30,000.....	412	612	812	12	
\$30,000 under \$60,000.....	413	613	813	13	
\$30,000 under \$60,000.....	414	614	814	14	
\$60,000 under \$120,000.....	415	615	815	15	
\$60,000 under \$120,000.....	416	616	816	16	
\$120,000 under \$250,000.....	417	617	817	17	
\$120,000 under \$250,000.....	418	618	818	18	
\$250,000 under \$500,000.....	419	619	819	19	
\$500,000 under \$1,000,000.....	420	620	820	20	
\$1,000,000 under \$2,000,000.....	421	621	821	21	
\$2,000,000 under \$5,000,000.....	422	622	822	22	
\$5,000,000 under \$10,000,000.....	423	623	823	23	
\$10,000,000 or more.....	424	624	824	24	

¹ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.3794 to represent a base year of 1991.

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Weighted sum for each Code Field

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	1,907,835	1,871,804	36,031	1.89%
1	1,778,915	1,746,507	32,408	1.82%
2	2,403,248	2,426,952	-23,704	-0.99%
3	2,450,167	2,596,013	-145,846	-5.95%
4	2,678,115	2,616,093	62,022	2.32%
5	2,620,307	2,548,000	72,307	2.76%
6	2,441,755	2,488,718	-46,963	-1.92%
7	2,397,610	2,456,828	-59,218	-2.47%
8	2,430,810	2,311,962	118,848	4.89%
9	2,534,204	2,705,580	-171,376	-6.76%
10	2,310,361	2,287,325	23,036	1.00%
11	2,339,686	2,415,809	-76,123	-3.25%
12	2,451,145	2,500,480	-49,335	-2.01%
13	2,363,349	2,255,028	108,321	4.58%
14	2,398,386	2,431,165	-32,779	-1.37%
15	2,361,998	2,431,331	-69,333	-2.94%
16	2,323,254	2,220,417	102,837	4.43%
17	2,222,887	2,230,546	-7,659	-0.34%
18	2,194,045	2,145,684	48,361	2.20%
19	2,150,952	2,293,852	-142,900	-6.64%
20	2,170,765	2,218,643	-47,878	-2.21%
21	9,963,693	9,993,750	-30,057	-0.30%
22	9,005,338	8,948,838	56,500	0.63%
23	14,740,806	14,610,950	129,856	0.88%
24	11,150,798	11,249,372	-98,574	-0.88%
25	19,450,744	19,383,466	67,278	0.35%
26	11,744,132	11,501,525	242,607	2.07%
27	13,457,876	13,641,827	-183,951	-1.37%
28	1,491,093	1,483,768	7,325	0.49%
29	2,001,260	1,995,608	5,652	0.28%
30	651,049	653,541	-2,492	-0.38%
31	166,362	166,136	226	0.14%
32	70,733	70,872	-139	-0.20%
33	108,641	108,173	468	0.43%
34	28,090	28,276	-186	-0.66%
35	18,394	18,560		

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Weighted sum for each Code Field

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	132,654,911	132,495,352	159,559	0.12%
1	10,323,895	10,558,048	-234,153	-2.27%
EFI				
0	55,127,316	55,233,203	-105,887	-0.19%
1	87,851,490	87,820,197	31,293	0.04%
EIC				
0	124,021,905	124,083,925	-62,020	-0.05%
1	9,192,120	9,082,207	109,913	1.20%
2	9,764,780	9,887,268	-122,488	-1.25%
ELECT				
0	128,019,795	128,023,791	-3,996	0.00%
1	9,193,607	9,243,086	-49,479	-0.54%
2	5,765,404	5,786,523	-21,119	-0.37%
FDED				
1	50,544,470	50,646,895	-102,425	-0.20%
2	90,510,904	90,525,494	-14,590	-0.02%
3	1,923,432	1,881,011	42,421	2.21%
FLPDYR				
Pre-1997	8	0	8	100.00%
1997	2,635	0	2,635	100.00%
1998	4,482	0	4,482	100.00%
1999	8,592	0	8,592	100.00%
2000	17,120	0	17,120	100.00%
2001	46,128	0	46,128	100.00%
2002	78,262	0	78,262	100.00%
2003	128,213	94,964	33,249	25.93%
2004	408,003	358,991	49,012	12.01%
2005	1,070,454	1,004,941	65,513	6.12%
2006	3,262,021	3,208,043	53,978	1.65%
2007	137,949,376	138,386,461	-437,085	-0.32%
2008	3,513	0	3,513	100.00%
FLPDMO				
1	1,348	0	1,348	100.00%
2	2,831	0	2,831	100.00%
3	38	0	38	100.00%
4	8	0	8	100.00%
5	8	0	8	100.00%
6	151	0	151	100.00%
7	14	0	14	100.00%
8	669	0	669	100.00%
9	160	0	160	100.00%
10	132	0	132	100.00%
11	48	0	48	100.00%
12	142,973,399	143,053,400	-80,001	-0.06%

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Weighted sum for each Code Field

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F2441				
0	135,682,328	135,811,122	-128,794	-0.09%
1	4,954,138	4,961,014	-6,876	-0.14%
2	2,312,904	2,254,861	58,043	2.51%
3	26,587	26,291	296	1.11%
4	2,762	32	2,730	98.84%
5	79	81	-2	-2.53%
8	8	0	8	100.00%
F3800				
0	142,541,162	142,616,564	-75,402	-0.05%
1	437,644	436,836	808	0.18%
F6251				
0	133,449,808	133,586,329	-136,521	-0.10%
1	9,528,998	9,467,071	61,927	0.65%
F8582				
0	139,013,713	139,147,717	-134,004	-0.10%
1	3,965,093	3,905,683	59,410	1.50%
F8606				
0	141,277,649	141,368,131	-90,482	-0.06%
1	1,264,308	1,256,057	8,251	0.65%
2	436,849	429,212	7,637	1.75%
IE				
0	142,825,335	142,862,243	-36,908	-0.03%
1	153,471	191,157	-37,686	-24.56%
MARS				
1	64,926,879	65,270,999	-344,120	-0.53%
2	54,065,030	53,767,798	297,232	0.55%
3	2,698,439	2,680,284	18,155	0.67%
4	21,169,039	21,334,319	-165,280	-0.78%
5	86,923	0	86,923	100.00%
6	32,496	0	32,496	100.00%
MIDR				
0	142,473,579	142,551,065	-77,486	-0.05%
1	505,227	502,335	2,892	0.57%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N20				
0	140,034,764	140,125,299	-90,535	-0.06%
1	2,829,363	2,776,229	53,134	1.88%
2	112,314	148,054	-35,740	-31.82%
3	1,359	412	947	69.68%
4	1,007	3,406	-2,399	-238.23%
N24				
0	101,673,357	102,046,020	-372,663	-0.37%
1	20,093,716	20,012,543	81,173	0.40%
2	14,987,391	14,769,601	217,790	1.45%
3	4,665,539	4,762,190	-96,651	-2.07%
4	1,203,338	1,126,699	76,639	6.37%
5	252,190	224,687	27,503	10.91%
6	69,708	71,382	-1,674	-2.40%
7	17,376	16,298	1,078	6.20%
8	10,444	15,745	-5,301	-50.76%
9	5,096	7,011	-1,915	-37.58%
10	652	1,224	-572	-87.73%
N25				
0	138,228,139	138,280,261	-52,122	-0.04%
1	4,537,163	4,543,478	-6,315	-0.14%
2	205,071	218,614	-13,543	-6.60%
3	7,447	7,669	-222	-2.98%
4	986	3,376	-2,390	-242.39%
PREP				
0	56,352,581	56,752,427	-399,846	-0.71%
1	83,827,439	83,536,075	291,364	0.35%
2	191,295	188,844	2,451	1.28%
3	6,588	9,391	-2,803	-42.55%
4	1,269,554	1,289,581	-20,027	-1.58%
6	1,331,349	1,277,081	54,268	4.08%
SCHB				
0	115,648,304	115,871,557	-223,253	-0.19%
1	27,330,503	27,181,844	148,659	0.54%
SCHCF				
0	118,366,978	118,469,443	-102,465	-0.09%
1	22,609,894	22,583,523	26,371	0.12%
2	1,483,477	1,480,813	2,664	0.18%
3	338,163	346,903	-8,740	-2.58%
4	180,295	172,719	7,576	4.20%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHE				
0	125,002,344	125,072,307	-69,963	-0.06%
1	17,976,462	17,981,093	-4,631	-0.03%
STATE				
0		4,582,303	-4,582,303	N/A
1	2,060,235	2,038,929	21,306	1.03%
2	383,536	353,289	30,247	7.89%
3	2,735,311	2,818,738	-83,427	-3.05%
4	1,228,425	1,150,698	77,727	6.33%
5	16,571,462	15,906,252	665,210	4.01%
6	2,306,973	2,371,832	-64,859	-2.81%
7	1,758,678	1,665,471	93,207	5.30%
8	419,964	421,511	-1,547	-0.37%
9	316,561	314,435	2,126	0.67%
10	9,123,921	8,686,307	437,614	4.80%
11	4,309,228	4,152,636	156,592	3.63%
12	668,277	638,460	29,817	4.46%
13	667,567	662,251	5,316	0.80%
14	6,154,316	5,940,086	214,230	3.48%
15	3,015,739	2,918,945	96,794	3.21%
16	1,396,838	1,362,374	34,464	2.47%
17	1,313,573	1,323,103	-9,530	-0.73%
18	1,977,089	1,970,937	6,152	0.31%
19	1,992,869	1,931,984	60,885	3.06%
20	636,001	666,527	-30,526	-4.80%
21	2,798,189	2,626,034	172,155	6.15%
22	3,228,313	2,969,136	259,177	8.03%
23	4,727,859	4,620,347	107,512	2.27%
24	2,607,346	2,524,511	82,835	3.18%
25	1,221,642	1,204,202	17,440	1.43%
26	2,807,590	2,723,131	84,459	3.01%
27	492,323	493,529	-1,206	-0.24%
28	875,228	897,327	-22,099	-2.52%
29	1,319,573	1,210,736	108,837	8.25%
30	693,681	701,808	-8,127	-1.17%
31	4,187,537	3,960,691	226,846	5.42%
32	875,469	834,222	41,247	4.71%
33	9,206,278	8,658,259	548,019	5.95%
34	4,220,975	4,115,283	105,692	2.50%
35	325,370	306,601	18,769	5.77%
36	5,649,910	5,534,944	114,966	2.03%
37	1,602,911	1,615,372	-12,461	-0.78%
38	1,850,823	1,725,521	125,302	6.77%
39	6,103,411	5,951,386	152,025	2.49%
40	541,006	556,721	-15,715	-2.90%
41	2,054,113	2,102,707	-48,594	-2.37%
42	402,049	370,009	32,040	7.97%
43	2,858,447	2,882,493	-24,046	-0.84%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
44	10,480,977	10,155,455	325,522	3.11%
45	1,148,584	1,183,633	-35,049	-3.05%
46	321,467	330,760	-9,293	-2.89%
47	3,749,002	3,576,320	172,682	4.61%
48	3,170,745	3,144,504	26,241	0.83%
49	809,534	771,047	38,487	4.75%
50	2,756,229	2,605,470	150,759	5.47%
51	256,678	271,890	-15,212	-5.93%
52	193,918	552,284	-358,366	-184.80%
53	86,078	0	86,078	100.00%
54	318,986	0	318,986	100.00%
TFORM				
0	86,300,563	86,235,441	65,122	0.08%
1	33,507,223	33,291,461	215,762	0.64%
2	23,171,020	23,526,499	-355,479	-1.53%
TXST				
0	32,389,040	32,449,422	-60,382	-0.19%
1	85,104,889	85,348,354	-243,465	-0.29%
2	29,418	35,836	-6,418	-21.82%
3	67,096	79,866	-12,770	-19.03%
4	45,011	30,839	14,172	31.49%
5	73,338	74,779	-1,441	-1.96%
6	127,599	121,592	6,007	4.71%
7	24,531,946	24,245,556	286,390	1.17%
8	374,078	429,061	-54,983	-14.70%
9	70,800	68,047	2,753	3.89%
10	165,590	170,047	-4,457	-2.69%
XFPT				
0	10,323,895	10,558,048	-234,153	-2.27%
1	132,654,911	132,495,352	159,559	0.12%
XFST				
0	88,881,320	89,345,533	-464,213	-0.52%
1	54,097,486	53,707,867	389,619	0.72%
XOCAH				
0	95,391,067	95,807,656	-416,589	-0.44%
1	21,943,164	21,545,221	397,943	1.81%
2	17,861,451	17,886,986	-25,535	-0.14%
3	5,798,637	5,859,434	-60,797	-1.05%
4	1,495,956	1,488,866	7,090	0.47%
5	336,623	314,785	21,838	6.49%
6	86,706	76,159	10,547	12.16%
7	36,626	37,193	-567	-1.55%
8	17,657	21,604	-3,947	-22.35%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
9	9,053	13,692	-4,639	-51.24%
10	1,193	1,804	-611	-51.22%
11	661	0	661	100.00%
12	10	0	10	100.00%
13	3	0	3	100.00%
XOCAWH				
0	142,384,438	142,434,648	-50,210	-0.04%
1	474,333	487,316	-12,983	-2.74%
2	92,007	101,119	-9,112	-9.90%
3	23,853	26,978	-3,125	-13.10%
4	3,176	3,339	-163	-5.13%
5	999	0	999	100.00%
XOODEP				
0	137,441,112	137,516,660	-75,548	-0.05%
1	3,757,063	3,755,460	1,603	0.04%
2	1,241,991	1,295,358	-53,367	-4.30%
3	369,650	338,589	31,061	8.40%
4	123,563	106,939	16,624	13.45%
5	33,201	36,708	-3,507	-10.56%
6	9,293	378	8,915	95.93%
7	1,932	3,308	-1,376	-71.22%
8	1,002	0	1,002	100.00%
XOPAR				
0	140,225,099	140,210,183	14,916	0.01%
1	2,240,054	2,304,712	-64,658	-2.89%
2	503,468	529,162	-25,694	-5.10%
3	9,523	8,125	1,398	14.68%
4	663	1,218	-555	-83.71%
XTOT				
0	10,317,898	10,548,017	-230,119	-2.23%
1	54,532,805	54,638,832	-106,027	-0.19%
2	38,595,343	38,414,713	180,630	0.47%
3	18,256,799	18,375,414	-118,615	-0.65%
4	13,577,654	13,375,977	201,677	1.49%
5	5,403,350	5,440,500	-37,150	-0.69%
6	1,632,537	1,645,915	-13,378	-0.82%
7	439,330	402,864	36,466	8.30%
8	136,902	121,191	15,711	11.48%
9	52,638	47,943	4,695	8.92%
10	20,629	26,538	-5,909	-28.64%
11	9,398	12,489	-3,091	-32.89%
12	2,849	3,006	-157	-5.51%
13	661	0	661	100.00%
14	10	0	10	0.00%
15	3	0	3	100.00%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	8,698,377,646	8,550,686,853	147,690,793	1.70%
E00200	5,844,090,085	5,846,975,072	(2,884,987)	-0.05%
E00300	270,118,846	252,722,333	17,396,513	6.44%
E00400	79,397,157	78,426,032	971,125	1.22%
E00600	237,420,272	223,408,145	14,012,127	5.90%
E00650	156,012,464	144,602,271	11,410,193	7.31%
E00700	27,052,777	27,175,498	(122,721)	-0.45%
E00800	8,790,523	7,114,332	1,676,191	19.07%
E00900	279,663,420	278,163,851	1,499,569	0.54%
E01000	895,726,473	801,575,082	94,151,391	10.51%
E01100	12,043,907	12,058,392	(14,485)	-0.12%
E01200	4,357,883	3,180,949	1,176,934	27.01%
E01400	149,262,555	145,538,982	3,723,573	2.49%
E01500	857,082,641	850,408,788	6,673,853	0.78%
E01700	495,509,221	483,998,151	11,511,070	2.32%
E02000	453,520,877	451,975,718	1,545,159	0.34%
E02100	-14,756,034	-14,157,126	(598,908)	4.06%
E02300	29,452,207	29,303,996	148,211	0.50%
E02400	510,993,248	376,399,980	134,593,268	26.34%
E02500	167,277,317	164,826,516	2,450,801	1.47%
E03150	12,877,104	12,913,282	(36,178)	-0.28%
E03210	7,467,333	7,235,248	232,085	3.11%
E03220	926,158	912,511	13,647	1.47%
E03230	10,596,850	11,195,768	(598,918)	-5.65%
E03240	6,780,483	6,750,563	29,920	0.44%
E03260	24,759,998	24,815,701	(55,703)	-0.22%
E03270	21,284,155	21,598,615	(314,460)	-1.48%
E03290	1,500,881	1,525,324	(24,443)	-1.63%
E03300	22,262,553	22,225,568	36,985	0.17%
E03400	361,750	324,309	37,441	10.35%
E03500	9,503,794	5,829,524	3,674,270	38.66%
E04600	987,474,454	940,627,222	46,847,232	4.74%
E04800	6,063,263,892	5,950,548,010	112,715,882	1.86%
E05100	1,155,415,243	1,133,332,544	22,082,699	1.91%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05200	1,313,495,138	1,274,383,890	39,111,248	2.98%
E05800	1,179,538,578	1,157,160,120	22,378,458	1.90%
E06000	5,142,024,644	5,114,075,948	27,948,696	0.54%
E06200	2,298,337,207	2,266,087,187	32,250,020	1.40%
E06300	1,022,945,303	1,013,441,123	9,504,180	0.93%
E06500	1,115,601,803	1,095,994,548	19,607,255	1.76%
E07150	63,778,784	61,018,820	2,759,964	4.33%
E07180	3,483,152	3,402,254	80,898	2.32%
E07200	12,469	10,289	2,180	17.48%
E07220	31,556,282	31,134,704	421,578	1.34%
E07230	6,910,412	7,021,478	(111,066)	-1.61%
E07240	976,846	939,699	37,147	3.80%
E07260	1,007,577	998,323	9,254	0.92%
E07300	15,435,196	13,253,416	2,181,780	14.14%
E07400	845,539	814,773	30,766	3.64%
E07600	1,034,675	1,017,725	16,950	1.64%
E07930	224,666	200,976	23,690	10.54%
E08800	1,115,759,794	1,096,141,991	19,617,803	1.76%
E09400	49,511,062	49,622,908	(111,846)	-0.23%
E09600	24,109,512	23,818,353	291,159	1.21%
E09700	413,740	440,164	(26,424)	-6.39%
E09800	30,331	36,891	(6,560)	-21.63%
E09900	5,004,547	5,001,375	3,172	0.06%
E10300	1,165,642,299	1,145,959,049	19,683,250	1.69%
E10605	1,295,715,795	1,271,962,375	23,753,420	1.83%
E10700	912,563,316	910,095,542	2,467,774	0.27%
E10900	284,119,655	273,682,593	10,437,062	3.67%
E11550	16,690,219	16,976,254	(286,035)	-1.71%
E11070	96,167,969	85,185,276	10,982,693	11.42%
E11100	2,519,084	2,565,981	(46,897)	-1.86%
E11200	88,950	125,347	(36,397)	-40.92%
E11300	119,959	177,179	(57,220)	-47.70%
E11400	508,074	394,394	113,680	22.37%
E11900	-186,316,815	-182,642,512	(3,674,303)	1.97%
E12000	49,052,261	45,430,018	3,622,243	7.38%
E12200	1,872,302	1,858,014	14,288	0.76%
E17500	119,917,996	117,354,790	2,563,206	2.14%
E18425	269,363,484	263,447,146	5,916,338	2.20%
E18450	18,557,280	15,666,017	2,891,263	15.58%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E18500	167,099,854	166,992,433	107,421	0.06%
E19200	525,292,007	520,766,789	4,525,218	0.86%
E19550	1,849,195	1,880,663	(31,468)	-1.70%
E19700	193,686,064	178,306,545	15,379,519	7.94%
E19800	143,918,821	136,413,059	7,505,762	5.22%
E19850	14,578	18,930	(4,352)	-29.85%
E20100	58,758,610	47,243,689	11,514,921	19.60%
E20400	123,251,784	120,485,184	2,766,600	2.24%
E20500	2,337,018	2,696,416	(359,398)	-15.38%
E20550	82,107,126	81,198,090	909,036	1.11%
E20600	6,490,206	6,417,279	72,927	1.12%
E20800	85,231,479	83,787,565	1,443,914	1.69%
E21040	39,101,872	36,957,956	2,143,916	5.48%
E22320	228,444,292	213,941,021	14,503,271	6.35%
E22370	74,473,645	74,906,687	(433,042)	-0.58%
E24515	22,560,850	21,436,898	1,123,952	4.98%
E24516	985,038,819	892,650,525	92,388,294	9.38%
E24518	5,188,216	3,663,727	1,524,489	29.38%
E24535	3,959,091	3,897,338	61,753	1.56%
E24560	591,591,135	582,594,405	8,996,730	1.52%
E24570	946,155	724,948	221,207	23.38%
E24598	124,873,596	112,377,989	12,495,607	10.01%
E24615	3,469,889	3,369,143	100,746	2.90%
E25370	81,001,245	80,782,778	218,467	0.27%
E25380	7,673,748	7,687,122	(13,374)	-0.17%
E25820	56,263,569	55,252,760	1,010,809	1.80%
E25850	83,756,919	82,586,756	1,170,163	1.40%
E25860	66,513,080	65,622,887	890,193	1.34%
E25920	24,035,764	21,996,038	2,039,726	8.49%
E25940	66,706,941	64,965,914	1,741,027	2.61%
E25960	89,797,481	83,253,136	6,544,345	7.29%
E25980	212,582,524	206,428,692	6,153,832	2.89%
E26100	18,977,300	18,839,616	137,684	0.73%
E26110	4,796,454	4,989,989	(193,535)	-4.03%
E26160	5,096,979	4,938,873	158,106	3.10%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E26170	42,394,445	41,263,824	1,130,621	2.67%
E26180	72,905,167	66,404,835	6,500,332	8.92%
E26190	308,534,175	302,931,226	5,602,949	1.82%
E26270	414,608,939	415,166,216	(557,277)	-0.13%
E26390	21,281,604	18,166,044	3,115,560	14.64%
E26400	3,178,968	1,613,418	1,565,550	49.25%
E27200	3,430,279	3,283,139	147,140	4.29%
E30400	288,992,165	290,392,538	(1,400,373)	-0.48%
E30500	47,189,799	47,563,222	(373,423)	-0.79%
E32800	18,057,799	17,654,976	402,823	2.23%
E33000	17,768,250	17,362,353	405,897	2.28%
E53220	269,415	186,998	82,417	30.59%
E53240	6,743	2,282	4,461	66.16%
E53280	466,368	458,348	8,020	1.72%
E53410	5,156,800	4,968,991	187,809	3.64%
E58950	57,483,005	49,312,877	8,170,128	14.21%
E58990	5,752,713	4,827,589	925,124	16.08%
E59560	379,518,764	380,347,272	(828,508)	-0.22%
E59680	933,968	900,597	33,371	3.57%
E59700	5,098,105	5,243,883	(145,778)	-2.86%
E59720	42,507,920	42,713,646	(205,726)	-0.48%
E60000	2,217,076,207	2,098,498,961	118,577,246	5.35%
E62100	2,432,194,139	2,307,194,210	124,999,929	5.14%
E62720	740,860,583	654,876,619	85,983,964	11.61%
E62730	17,396,955	16,409,056	987,899	5.68%
E62740	757,588,377	662,069,964	95,518,413	12.61%
E62900	13,559,212	11,256,050	2,303,162	16.99%
E68000	39,826,983	38,114,383	1,712,600	4.30%
E82200	9,741,570	11,209,297	(1,467,727)	-15.07%
E87500	6,011	3,396	2,615	43.50%
E87510	3,005	1,698	1,307	43.49%
E87520	4,048,740	4,019,056	29,684	0.73%
E87530	26,098,849	27,349,739	(1,250,890)	-4.79%
E87540	20,739,133	21,702,000	(962,867)	-4.64%
E87550	4,147,856	4,340,459	(192,603)	-4.64%

2007 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2007 Full SOI Individual Sample	2007 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
P04470	2,093,212,588	1,987,745,126	105,467,462	5.04%
P08000	1,368,618	1,325,472	43,146	3.15%
P22250	32,763,402	25,258,536	7,504,866	22.91%
P23250	868,680,871	778,918,646	89,762,225	10.33%
P25350	278,841,465	277,893,347	948,118	0.34%
P25470	60,972,114	60,923,859	48,255	0.08%
P25700	200,758	165,418	35,340	17.60%
P27895	1,651,709	1,564,908	86,801	5.26%
P60100	24,692,555	22,967,956	1,724,599	6.98%
P61850	218,668,366	211,782,886	6,885,480	3.15%
P65300	55,377,174	49,840,867	5,536,307	10.00%
P65400	74,324,005	72,501,879	1,822,126	2.45%
S27860	2,908,872	2,788,679	120,193	4.13%
T27800	2,863,725	2,858,788	4,937	0.17%

2007 PUBLIC USE TAX FILE

2007 FEDERAL TAX FORMS (with element numbers referenced)

2007 PUBLIC USE TAX FILE

ELEMENT NUMBERS

Element Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout.

Label

(See instructions on page 12.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

Form fields for label information: For the year Jan. 1–Dec. 31, 2007, ending , 20 OMB No. 1545-0074 Your first name and initial Last name Your social security number If a joint return, spouse's first name and initial Last name Spouse's social security number Home address (number and street). If you have a P.O. box, see page 12. Apt. no. City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) You Spouse

Filing Status

Check only one box.

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (see page 14)

Exemptions

If more than four dependents, see page 15.

Exemptions section: 6a Yourself. If someone can claim you as a dependent, do not check box 6a. 6b Spouse. 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 15). 6d Total number of exemptions claimed. Includes boxes for 'lived with you' and 'did not live with you due to divorce or separation'.

Income

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

If you did not get a W-2, see page 19.

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

Income section: 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 8a Taxable interest. Attach Schedule B if required. 8b Tax-exempt interest. Do not include on line 8a. 9a Ordinary dividends. Attach Schedule B if required. 9b Qualified dividends (see page 19). 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 D if required. If not required, check here. 14 Other gains or (losses). Attach Form 4797. 15a IRA distributions. 15b Taxable amount (see page 21). 16a Pensions and annuities. 16b 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. 20a Social security benefits. 20b 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.

Adjusted Gross Income

Adjusted Gross Income section: 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. 25 Health savings account deduction. Attach Form 8889. 26 Moving expenses. Attach Form 3903. 27 One-half of self-employment tax. Attach Schedule SE. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction (see page 26). 30 Penalty on early withdrawal of savings. 31a Alimony paid b Recipient's SSN. 32 IRA deduction (see page 27). 33 Student loan interest deduction (see page 30). 34 Tuition and fees deduction. Attach Form 8917. 35 Domestic production activities deduction. Attach Form 8903. 36 Add lines 23 through 31a and 32 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 31.
- All others:

Single or Married filing separately, \$5,350

Married filing jointly or Qualifying widow(er), \$10,700

Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	
41	Subtract line 40 from line 38	41	
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form(s) 8889	44	
45	Alternative minimum tax (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Residential energy credits. Attach Form 5695	50	
51	Foreign tax credit. Attach Form 1116 if required	51	
52	Child tax credit (see page 39). Attach Form 8901 if required	52	
53	Retirement savings contributions credit. Attach Form 8880	53	
54	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859 c <input type="checkbox"/> Form 8839	54	
55	Other credits: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your total credits	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Unreported social security and Medicare tax from: a <input type="checkbox"/> Form 4137 b <input type="checkbox"/> Form 8919	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your total tax	63	

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2007 estimated tax payments and amount applied from 2006 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 59)	69	
70	Payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	70	
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your total payments	72	

Refund

Direct deposit? See page 59 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid	73	
74a	Amount of line 73 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	74a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
75	Amount of line 73 you want applied to your 2008 estimated tax	75	

Amount You Owe

76	Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60	76	
77	Estimated tax penalty (see page 61)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)? **Yes.** Complete the following. **No**

Designee's name <input type="text"/>	Phone no. <input type="text"/> (<input type="text"/>) <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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Sign Here

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

Joint return? See page 13. Keep a copy for your records.	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	Daytime phone number (<input type="text"/>) <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	

Paid Preparer's Use Only

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

Label (See page 15.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

Form fields for name, address, and social security numbers.

Form fields for OMB No. 1545-0074 and social security numbers.

Filing status

Check only one box.

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

Exemptions

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

b Spouse

c Dependents:

If more than six dependents, see page 18.

Table with columns for dependent name, social security number, relationship, and child for credit.

Boxes checked on 6a and 6b, No. of children on 6c who: lived with you, did not live with you due to divorce or separation, Dependents on 6c not entered above.

d Total number of exemptions claimed.

Income

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

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

Enclose, but do not attach, any payment.

Table for income reporting with lines 7 through 15.

Adjusted gross income

Table for adjusted gross income with lines 16 through 21.

Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income).	22	
	23a Check <input type="checkbox"/> You were born before January 2, 1943, <input type="checkbox"/> Blind if: <input type="checkbox"/> Spouse was born before January 2, 1943, <input type="checkbox"/> Blind } Total boxes checked ▶ 23a <input type="checkbox"/>		
	b If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
Standard Deduction for—	24 Enter your standard deduction (see left margin).	24	
• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 30.	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
• All others:	26 If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32.	26	
Single or Married filing separately, \$5,350	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income. ▶ 27		
Married filing jointly or Qualifying widow(er), \$10,700	28 Tax , including any alternative minimum tax (see page 30).	28	
Head of household, \$7,850	29 Credit for child and dependent care expenses. Attach Schedule 2.	29	
	30 Credit for the elderly or the disabled. Attach Schedule 3.	30	
	31 Education credits. Attach Form 8863.	31	
	32 Child tax credit (see page 35). Attach Form 8901 if required.	32	
	33 Retirement savings contributions credit. Attach Form 8880.	33	
	34 Add lines 29 through 33. These are your total credits .	34	
	35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
	36 Advance earned income credit payments from Form(s) W-2, box 9.	36	
	37 Add lines 35 and 36. This is your total tax . ▶ 37		
	38 Federal income tax withheld from Forms W-2 and 1099.	38	
	39 2007 estimated tax payments and amount applied from 2006 return.	39	
	40a Earned income credit (EIC) . 40a		
	b Nontaxable combat pay election. 40b		
	41 Additional child tax credit. Attach Form 8812.	41	
	42 Add lines 38, 39, 40a, and 41. These are your total payments . ▶ 42		
Refund	43 If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you overpaid .	43	
Direct deposit? See page 12 and fill in 44b, 44c, and 44d or Form 8888.	44a Amount of line 43 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 44a		
	▶ b Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <input type="text"/>		
	45 Amount of line 43 you want applied to your 2008 estimated tax .	45	
Amount you owe	46 Amount you owe . Subtract line 42 from line 37. For details on how to pay, see page 53. ▶ 46		
	47 Estimated tax penalty (see page 53).	47	

Third party designee Do you want to allow another person to discuss this return with the IRS (see page 54)? **Yes**. Complete the following. **No**

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

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

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

Paid preparer's use only

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____

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

Label
(See page 8.)
**Use the IRS
label.**
Otherwise,
please print
or type.

**Presidential
Election
Campaign
(page 9)**

L A B E L H E R E	Your first name and initial	Last name
	If a joint return, spouse's first name and initial	Last name
	Home address (number and street). If you have a P.O. box, see page 9.	Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.	

Your social security number

Spouse's social security number

▲ You **must** enter your SSN(s) above. ▲

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

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

Income
**Attach
Form(s) W-2
here.**
Enclose, but
do not attach,
any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 10).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$8,750 if single ; \$17,500 if married filing jointly . See back for explanation.	5
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	▶ 6

**Payments
and tax**

7	Federal income tax withheld from box 2 of your Form(s) W-2.	7
8a	Earned income credit (EIC).	8a
b	Nontaxable combat pay election.	8b
9	Add lines 7 and 8a. These are your total payments .	▶ 9
10	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 18–26 of the booklet. Then, enter the tax from the table on this line.	10

Refund
Have it directly
deposited! See
page 15 and fill
in 11b, 11c,
and 11d or
Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	11a
▶ b	Routing number <input type="text"/>	▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
▶ d	Account number <input type="text"/>	

**Amount
you owe**

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . For details on how to pay, see page 16.	▶ 12
-----------	---	------

**Third party
designee**

Do you want to allow another person to discuss this return with the IRS (see page 16)? **Yes**. Complete the following. **No**

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

**Sign
here**

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

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

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

**Paid
preparer's
use only**

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

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

2007

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)	1			
	2	Enter amount from Form 1040, line 38 2				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4
Taxes You Paid (See page A-2.)	5	State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	5			
	6	Real estate taxes (see page A-5)	6			
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8				9
Interest You Paid (See page A-5.)	10	Home mortgage interest and points reported to you on Form 1098	10			
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12			
	13	Qualified mortgage insurance premiums (See page A-7)	13			
	14	Investment interest. Attach Form 4952 if required. (See page A-7.)	14			
15	Add lines 10 through 14				15	
Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-8	16			
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18				19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-9.)				20
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 25				
	26	Multiply line 25 by 2% (.02)	26			
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-				27	
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ▶				28
Total Itemized Deductions	29	Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.				29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0074

2007

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

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

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

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

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result.</p> <p>If line 16 is:</p> <ul style="list-style-type: none"> ● A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. ● A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> ● The loss on line 16 or ● (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	<p>16</p> <p>18</p> <p>19</p> <p>21</p>	
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Schedule D Tax Worksheet

Keep for Your Records



Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR) to figure your tax.

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); or
- Form 1040, line 43 (or Form 1040NR, line 40) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 41).

1. Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 40)	1.	
2. Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	2.	
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.	
4. Enter the amount from Form 4952, line 4e*	4.	
5. Subtract line 4 from line 3. If zero or less, enter -0-	5.	
6. Subtract line 5 from line 2. If zero or less, enter -0-	6.	
7. Enter the smaller of line 15 or line 16 of Schedule D	7.	
8. Enter the smaller of line 3 or line 4	8.	
9. Subtract line 8 from line 7. If zero or less, enter -0-	9.	
10. Add lines 6 and 9	10.	
11. Add lines 18 and 19 of Schedule D	11.	
12. Enter the smaller of line 9 or line 11	12.	
13. Subtract line 12 from line 10	13.	
14. Subtract line 13 from line 1. If zero or less, enter -0-	14.	
15. Enter the smaller of:		
• The amount on line 1 or		
• \$31,850 if single or married filing separately;		
\$63,700 if married filing jointly or qualifying widow(er); or	15.	
\$42,650 if head of household	16.	
16. Enter the smaller of line 14 or line 15	16.	
17. Subtract line 10 from line 1. If zero or less, enter -0-	17.	
18. Enter the larger of line 16 or line 17	18.	
If lines 15 and 16 are the same, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.		
19. Subtract line 16 from line 15	19.	
20. Multiply line 19 by 5% (.05)	20.	
If lines 1 and 15 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.		
21. Enter the smaller of line 1 or line 13	21.	
22. Enter the amount from line 19 (if line 19 is blank, enter -0-)	22.	
23. Subtract line 22 from line 21. If zero or less, enter -0-	23.	
24. Multiply line 23 by 15% (.15)	24.	
If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.		
25. Enter the smaller of line 9 above or Schedule D, line 19	25.	
26. Add lines 10 and 18	26.	
27. Enter the amount from line 1 above	27.	
28. Subtract line 27 from line 26. If zero or less, enter -0-	28.	
29. Subtract line 28 from line 25. If zero or less, enter -0-	29.	
30. Multiply line 29 by 25% (.25)	30.	
If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.		
31. Add lines 18, 19, 23, and 29	31.	
32. Subtract line 31 from line 1	32.	
33. Multiply line 32 by 28% (.28)	33.	
34. Figure the tax on the amount on line 18 . Use the Tax Table or Tax Computation Worksheet, whichever applies	34.	
35. Add lines 20, 24, 30, 33, and 34	35.	
36. Figure the tax on the amount on line 1 . Use the Tax Table or Tax Computation Worksheet, whichever applies	36.	
37. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 41)	37.	

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2007

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

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

1	List the type and location of each rental real estate property :	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)	Yes	No
			A	
			B	
			C	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-4)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-5)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 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 shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25	()	()	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

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

Your social security number

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

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No If you answered "Yes," see page E-6 before completing this section.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

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

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37.

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

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

Part V Summary

Table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Income Averaging for
Farmers and Fishermen**

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

OMB No. 1545-0074

2007
Attachment
Sequence No. **20**

Name(s) shown on return		Social security number (SSN)	
1	Enter the taxable income from your 2007 Form 1040, line 43, or Form 1040NR, line 40	1	
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1	2	
3	Subtract line 2 from line 1	3	
4	Figure the tax on the amount on line 3 using the 2007 tax rates (see page J-2)	4	
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2006, enter the amount from your 2006 Schedule J, line 11. • 2005 but not 2006, enter the amount from your 2005 Schedule J, line 15. • 2004 but not 2005 or 2006, enter the amount from your 2004 Schedule J, line 3. Otherwise, enter the taxable income from your 2004 Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 39. If zero or less, see page J-2.	5	
6	Divide the amount on line 2 by 3.0	6	
7	Combine lines 5 and 6. If zero or less, enter -0-	7	
8	Figure the tax on the amount on line 7 using the 2004 tax rates (see page J-3)	8	
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2006, enter the amount from your 2006 Schedule J, line 15. • 2005 but not 2006, enter the amount from your 2005 Schedule J, line 3. Otherwise, enter the taxable income from your 2005 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 40. If zero or less, see page J-5.	9	
10	Enter the amount from line 6	10	
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11	
12	Figure the tax on the amount on line 11 using the 2005 tax rates (see page J-6)	12	
13	If you used Schedule J to figure your tax for 2006, enter the amount from your 2006 Schedule J, line 3. Otherwise, enter the taxable income from your 2006 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 40. If zero or less, see page J-8	13	
14	Enter the amount from line 6	14	
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15	
16	Figure the tax on the amount on line 15 using the 2006 tax rates (see page J-8)	16	
17	Add lines 4, 8, 12, and 16	17	
18	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2006, enter the amount from your 2006 Schedule J, line 12. • 2005 but not 2006, enter the amount from your 2005 Schedule J, line 16. • 2004 but not 2005 or 2006, enter the amount from your 2004 Schedule J, line 4. Otherwise, enter the tax from your 2004 Form 1040, line 43;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 40.*	18	
19	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2006, enter the amount from your 2006 Schedule J, line 16. • 2005 but not 2006, enter the amount from your 2005 Schedule J, line 4. Otherwise, enter the tax from your 2005 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 41.*	19	
20	If you used Schedule J to figure your tax for 2006, enter the amount from your 2006 Schedule J, line 4. Otherwise, enter the tax from your 2006 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; or Form 1040NR, line 41* <p><small>*Do not include any tax from Form 8814 or 4972 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.</small></p>	20	
21	Add lines 18 through 20	21	
22	Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41 Caution. Your tax may be less if you figure it using the 2007 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.	22	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2007
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶	: : :
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Who Must File Schedule SE

You must file Schedule SE if:

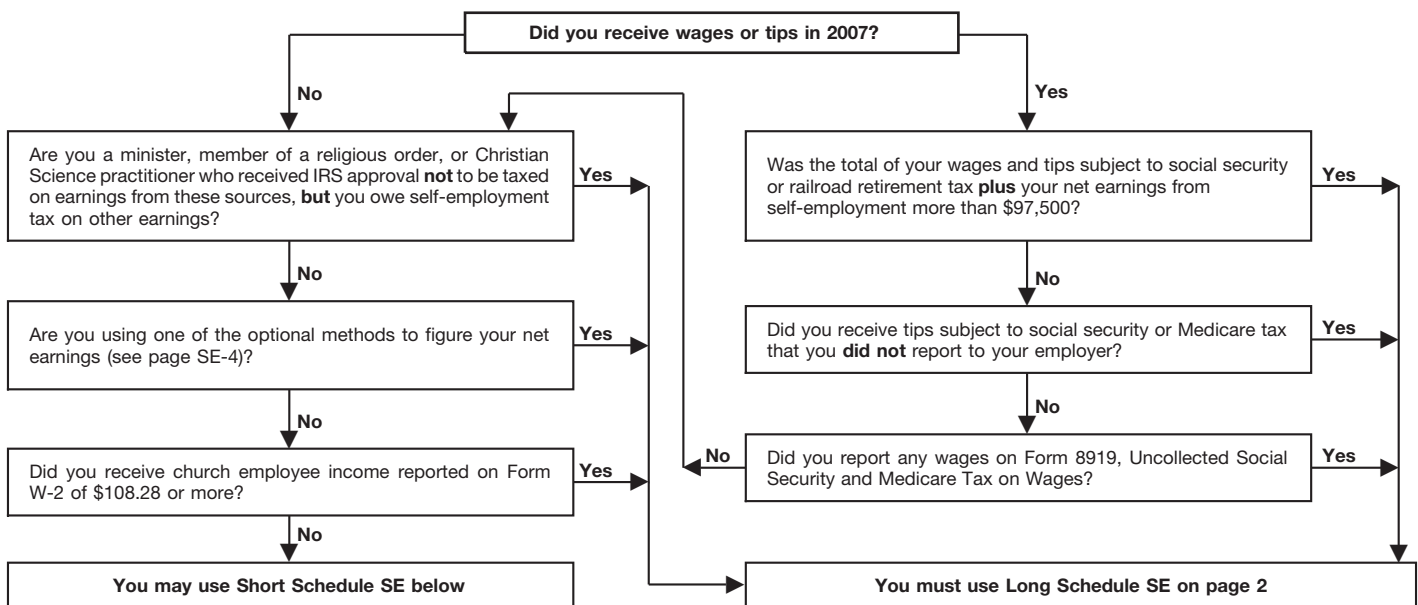
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious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

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

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

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



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

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, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 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: ● \$97,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. ● More than \$97,500, multiply line 4 by 2.9% (.029). Then, add \$12,090 to the result. Enter the total here and on Form 1040, line 58	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

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

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

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)			
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)			
3 Combine lines 1 and 2			
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			
4c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶			
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a		
5b 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 social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2007	7	97,500	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$97,500 or more, skip lines 8b through 10, and go to line 11	8a		
8b Unreported tips subject to social security tax (from Form 4137, line 10)	8b		
8c Wages subject to social security tax (from Form 8919, line 10)	8c		
8d Add lines 8a, 8b, and 8c	8d		
9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
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 58	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 27	13		

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ was not more than \$2,400, **or (b)** your net farm profits² were less than \$1,733.

14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15		

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

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

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

²From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.

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

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return	Your social security number
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Before you begin: Figure the amount of any foreign tax credit you are claiming on Form 1040, line 51, or Form 1040NR, line 46.

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

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

Did you receive dependent care benefits?	No	Yes	Complete only Part II below. Complete Part III on the back next.
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Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2007 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 35	3																																																													
4 Enter your earned income . See 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	5																																																													
6 Enter the smallest of line 3, 4, or 5	6																																																													
7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36	7																																																													
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .																																																												
<table style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: left;">If line 7 is:</th> <th colspan="3" style="text-align: left;">If line 7 is:</th> </tr> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20	9	
If line 7 is:			If line 7 is:																																																											
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																																									
\$0—15,000		.35	\$29,000—31,000		.27																																																									
15,000—17,000		.34	31,000—33,000		.26																																																									
17,000—19,000		.33	33,000—35,000		.25																																																									
19,000—21,000		.32	35,000—37,000		.24																																																									
21,000—23,000		.31	37,000—39,000		.23																																																									
23,000—25,000		.30	39,000—41,000		.22																																																									
25,000—27,000		.29	41,000—43,000		.21																																																									
27,000—29,000		.28	43,000—No limit		.20																																																									
10 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	10																																																													
11 Enter the amount from Form 1040, line 51, or Form 1040NR, line 46	11																																																													
12 Subtract line 11 from line 10. If zero or less, stop . You cannot take the credit	12																																																													
13 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44	13																																																													

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2007. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership				14		
15	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See instructions				15		
16	Enter the amount, if any, you forfeited or carried forward to 2008. See instructions				16	()
17	Combine lines 14 through 16. See instructions				17		
18	Enter the total amount of qualified expenses incurred in 2007 for the care of the qualifying person(s)	18					
19	Enter the smaller of line 17 or 18	19					
20	Enter your earned income . See instructions	20					
21	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 20. 	21					
22	Enter the smallest of line 19, 20, or 21	22					
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-				23		
24	Subtract line 23 from line 17	24					
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)				25		
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions				26		
27	Enter the smaller of line 22 or 25	27					
28	Enter the amount from line 26	28					
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-				29		
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".				30		

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

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31				
32	Add lines 26 and 29	32				
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception. If you paid 2006 expenses in 2007, see the instructions for line 9	33				
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34				
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13	35				

General Business Credit

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

Name(s) shown on return	Identifying number
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Part I Current Year Credit

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

1a Investment credit (attach Form 3468)	1a		
b Welfare-to-work credit (Form 8861)	1b		
c Credit for increasing research activities (Form 6765)	1c		
d Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	1d		
e Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e		
f Renewable electricity production credit (Form 8835, Section A only)	1f		
g Indian employment credit (Form 8845)	1g		
h Orphan drug credit (Form 8820)	1h		
i New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	1i		
j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j		
k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	1k		
l Qualified railroad track maintenance credit (Form 8900)	1l		
m Biodiesel and renewable diesel fuels credit (attach Form 8864)	1m		
n Low sulfur diesel fuel production credit (Form 8896)	1n		
o Distilled spirits credit (Form 8906)	1o		
p Nonconventional source fuel credit (Form 8907)	1p		
q Energy efficient home credit (Form 8908)	1q		
r Energy efficient appliance credit (Form 8909)	1r		
s Alternative motor vehicle credit (Form 8910)	1s		
t Alternative fuel vehicle refueling property credit (Form 8911)	1t		
u Hurricane Katrina housing credit (only from S corporations, partnerships, estates, and cooperatives)	1u		
v Mine rescue team training credit (Form 8923)	1v		
w Credit for contributions to selected community development corporations (Form 8847)	1w		
x General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1x		
2 Add lines 1a through 1x	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 2007 (see instructions)	5		
6 Carryforward of general business credit to 2007. See instructions for the schedule to attach	6		
7 Carryback of general business credit from 2008 (see instructions)	7		
8 Current year credit. Add lines 4 through 7	8		

Investment Interest Expense Deduction

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2007 (see instructions)	1		
2	Disallowed investment interest expense from 2006 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a			
4b	Qualified dividends included on line 4a	4b			
4c	Subtract line 4b from line 4a	4c			
4d	Net gain from the disposition of property held for investment	4d			
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e			
4f	Subtract line 4e from line 4d	4f			
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g			
4h	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			

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2008. 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 2007 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

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

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

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2006.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

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

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

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

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

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

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

Part II—Net Investment Income

Line 4a

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

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service (99)

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

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 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 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	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 27	5		
6	If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)	6	()
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), box 12, code A)	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		
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	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$207,500, see page 7 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 18, see page 7 of the instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$112,500 . . . \$44,350 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 66,250 Married filing separately . . . 75,000 . . . 33,125 If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.	29		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30		
31	• If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31		
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 9 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 45	35		

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 8 of the instructions				36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter	37					
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter	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 figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter	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), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				42		
43	Enter: <ul style="list-style-type: none"> • \$63,700 if married filing jointly or qualifying widow(er), • \$31,850 if single or married filing separately, or • \$42,650 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 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	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, 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), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				54		
55	Enter the smaller of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the instructions				55		

Name(s) shown on return

Identifying number

Part I 2007 Passive Activity Loss

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

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()	
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)	2b	()	
c Add lines 2a and 2b.	2c	()	

All 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	()	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	()	
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 8582. 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 go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5			
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)	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	8			
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 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 Rental Real Estate Activities

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

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

Part IV Total Losses Allowed

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 2007. Add lines 10, 14, and 15. See page 10 of the instructions to find out how to report the losses on your tax return.	16			

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

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

Name(s) shown on return	Identifying number
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Part I Net Minimum Tax on Exclusion Items

1 Combine lines 1, 6, and 10 of your 2006 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 more than zero or you filed Form 2555 or 2555-EZ for 2006, go to line 5. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. If more than \$200,100 and you were married filing separately for 2006, see instructions	4	
5 Enter: \$62,550 if married filing jointly or qualifying widow(er) for 2006; \$42,500 if single or head of household for 2006; or \$31,275 if married filing separately for 2006. Estates and trusts, enter \$22,500	5	
6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2006; \$112,500 if single or head of household for 2006; or \$75,000 if married filing separately for 2006. 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 18, see instructions	9	
10 Subtract line 9 from line 4. If more than zero or you filed Form 2555 or 2555-EZ for 2006, go to line 11. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	
11 • If for 2006 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If for 2006 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result.	11	
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 2006 Form 6251, line 34, or 2006 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	

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2008

16 Enter the amount from your 2006 Form 6251, line 35, or 2006 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 2006 minimum tax credit carryforward. Enter the amount from your 2006 Form 8801, line 26	19	
20 Enter your 2006 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 2007 regular income tax liability minus allowable credits (see instructions)	22	
23 Enter the amount from your 2007 Form 6251, line 33, or 2007 Form 1041, Schedule I, line 54	23	
24 Subtract line 23 from line 22. If zero or less, enter -0-	24	
25 Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2007 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	
26 • Estates and trusts: Leave lines 26 and 27 blank and go to line 28. • Individuals: Did you have a minimum tax credit carryforward to 2005 (on your 2004 Form 8801, line 26)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26	
27 Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2007 Form 1040, line 71, or Form 1040NR, line 69	27	
28 Credit carryforward to 2008. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2006 Qualified Dividends and Capital Gain Tax Worksheet, the 2006 Schedule D Tax Worksheet, or Part V of the 2006 Schedule D (Form 1041), see the instructions before completing this part.

29	Enter the amount from Form 8801, line 10			29	
30	Enter the amount from line 6 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2006 Schedule D Tax Worksheet, or the amount from line 22 of the 2006 Schedule D (Form 1041), whichever applies*	30			
If you figured your 2006 tax using the 2006 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.					
31	Enter the amount from line 19 of your 2006 Schedule D (Form 1040), or line 14b, column (2), of the 2006 Schedule D (Form 1041)	31			
32	Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2006 Schedule D Tax Worksheet	32			
33	Enter the smaller of line 29 or line 32			33	
34	Subtract line 33 from line 29			34	
35	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result ▶			35	
36	Enter: <ul style="list-style-type: none"> • \$61,300 if married filing jointly or qualifying widow(er) for 2006, • \$30,650 if single or married filing separately for 2006, • \$41,050 if head of household for 2006, or • \$2,050 for an estate or trust 	36			
37	Enter the amount from line 7 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2006 Schedule D Tax Worksheet, or the amount from line 23 of the 2006 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2006 Schedule D (Form 1041), enter -0-	37			
38	Subtract line 37 from line 36. If zero or less, enter -0-	38			
39	Enter the smaller of line 29 or line 30	39			
40	Enter the smaller of line 38 or line 39	40			
41	Multiply line 40 by 5% (.05) ▶			41	
42	Subtract line 40 from line 39	42			
43	Multiply line 42 by 15% (.15) ▶			43	
If line 31 is zero or blank, skip lines 44 and 45 and go to line 46. Otherwise, go to line 44.					
44	Subtract line 39 from line 33	44			
45	Multiply line 44 by 25% (.25) ▶			45	
46	Add lines 35, 41, 43, and 45			46	
47	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result			47	
48	Enter the smaller of line 46 or line 47 here and on line 11. (If you filed Form 2555 or 2555-EZ for 2006, see page 4 of the instructions)			48	

* The 2006 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2006 Instructions for Form 1040. The 2006 Schedule D Tax Worksheet is on page D-10 of the 2006 Instructions for Schedule D (Form 1040) (page 38 of the 2006 Instructions for Form 1041).

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

Name(s) shown on return	Your social security number
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Caution: • You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.
 • You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** in the same year.

Before you begin: Figure the amount of any credit you are claiming on Form 1040, line 51.

Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.

1 (a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,200 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
2 Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2

Part II Lifetime Learning Credit

3 (a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4 Add the amounts on line 3, column (c), and enter the total		4
5 Enter the smaller of line 4 or \$10,000		5
6 Tentative lifetime learning credit. Multiply line 5 by 20% (.20) and go to Part III		6

Part III Allowable Education Credits

7 Tentative education credits. Add lines 2 and 6				7	
8 Enter: \$114,000 if married filing jointly; \$57,000 if single, head of household, or qualifying widow(er)	8				
9 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	9				
10 Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits	10				
11 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11				
12 If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)				12	× .
13 Multiply line 7 by line 12 ▶				13	
14 Enter the amount from Form 1040, line 46, or Form 1040A, line 28	14				
15 Enter the total, if any, of your credits from Form 1040, lines 47, 48, and 51; or Form 1040A, lines 29 and 30	15				
16 Subtract line 15 from line 14. If zero or less, stop . You cannot take any education credits ▶				16	
17 Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 49, or Form 1040A, line 31 ▶				17	

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