

**General Description Booklet**

**For the**

**2012 PUBLIC USE TAX FILE**

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## TABLE OF CONTENTS

|   |     |
|---|-----|
| INTRODUCTION.....   | 2   |
| DISCLOSURE AVOIDANCE PROCEDURES.....  | 4   |
| CORE RECORD LAYOUT (CODES).....   | 7   |
| CORE RECORD LAYOUT (AMOUNTS) .....  | 8   |
| CODE DEFINITIONS .....  | 13  |
| EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM<br>TAX FORMS .....                     | 21  |
| TECHNICAL DESCRIPTION OF THE FILE.....  | 27  |
| SAMPLE DESCRIPTION .....  | 28  |
| WEIGHTED COUNTS AND SUM OF AMOUNTS FOR RETURNS USED TO<br>POPULATE AGGREGATE RECORDS..... | 33  |
| WEIGHTED COUNTS FOR EACH CODE FIELD .....   | 37  |
| WEIGHTED SUM OF THE AMOUNTS IN EACH AMOUNT FIELD.....                                     | 45  |
| 2011 FEDERAL TAX FORMS (WITH FIELD NUMBERS REFERENCED).....                               | A-1 |

## **2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **INTRODUCTION**

The Internal Revenue Service 2012 Public Use Tax File, which contains 172,415 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 145.0 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2012. The Individual Tax File is designed for making national level estimates.

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 2012 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) 803-9400

## **2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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](mailto: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.

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### 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, fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns filed for years earlier than Tax Year 2009 have been removed from the file.

Second, returns that contain one or more amount fields with deemed extremely large values<sup>1</sup> have been excluded from the microdata sample and are aggregated into one of four records<sup>2</sup>, identified by RECID=999996 for returns reporting negative Adjusted Gross Income (AGI), RECID=999997 for returns reporting positive AGI between \$0 and \$10,000,000, RECID=999998 for returns reporting positive AGI between \$10,000,001 and \$100,000,000, and RECID=999999 for returns reporting positive AGI of \$100,000,001 or more. The rules for identifying extremely large values are not applied to amount fields that are statutorily capped, subject to income limits, or calculated from other fields that are subject to these rules. Information regarding these aggregate returns can be found in the accompanying tabulation entitled “Weighted Counts and Sum of Amounts for Returns Used to Populate Aggregate Records”.

Third, returns that were sampled as a high income no tax return, at a rate of 100 percent, have been placed back in their regular strata based on total income and subsampled at the corresponding strata rate.

Fourth, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 percent<sup>3</sup> have been subsampled at 10 percent.

Fifth, those records sampled at a rate greater than 0.07 percent have been altered in the following manner:

- Alimony paid, alimony received, and State sales tax deduction have been removed.
- Marital status has been modified (see Code Definitions section for specific changes).
- Personal exemption amounts have been modified according to the phase-out limitations

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<sup>1</sup> Values are considered extremely large if they are, generally, within the highest 30 amounts reported for any income amount value or within the lowest 30 amounts reported for any negative income.

<sup>2</sup> A total of 1,155 returns were aggregated, representing 1,300 returns in the population.

<sup>3</sup> See Table A in the Sample Description section of this booklet for the strata subject to subsampling.

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

and moved to other items.

- Multivariate blurring has been applied to these 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, these returns are grouped into one of 10 categories based on their filing status and the number of dependents, and then further grouped by the pattern of nonzero values on these three fields plus presence of Schedule C, 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."

Sixth, all returns sampled at a 0.07 percent rate have been blurred on a univariate basis for the following fields: alimony paid, alimony received, wages and salaries, medical and dental expenses, real estate taxes, and state and local income taxes. Alimony paid and alimony received are blurred nationally. Prior to blurring wages and salaries, the records are grouped into one of 25 categories based on filing status, number of dependents, and sample code. Prior to blurring medical and dental expenses, the records are grouped into one of 8 categories based on age range of the primary and filing status. Prior to blurring real estate taxes, the records are grouped into one of 21 categories based on filing status, number of dependents, and sample code. Prior to blurring state and local income taxes, the records are grouped into one of 17 categories based on filing status, grouped sample code<sup>4</sup>.

Seventh, all returns filed with marital status "Surviving Spouse" have been converted to Married Filing Jointly.

Eighth, for all records on the file, the total number of dependents is capped based on filing status. For joint and head of household returns the total number of dependents shown is capped at 3, for single returns the total number of dependents shown is capped at 2, and for married filing separately returns the total number of dependents shown is capped at 1.

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits (e.g., \$228,867 = \$228,900

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<sup>4</sup>The State of Wisconsin is grouped into one category regardless of filing status or sample code. For greater detail 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. See also: Bryant, Victoria; John Czajka; Georgia Ivsin; and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107<sup>th</sup> Annual Conference on Taxation, 2014, National Tax Association.

## **2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

and \$1,158,235 = \$1,158,000). Amounts between \$10,000 and \$100,000 are rounded to the nearest \$100. Amounts between \$5 and \$10,000 are rounded to the nearest \$10. Nonzero amounts less than \$5 are set to \$2, with sign retained.

Finally, all records in the file are rebalanced to ensure accounting accuracy after the above disclosure procedures are applied.

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.

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE  
CORE RECORD LAYOUT**

**Code Fields**

|           |                      |                         |
|-----------|----------------------|-------------------------|
| 1. AGIR1  | 14. F8829            | 27. SCHCF               |
| 2. DSI    | 15. F8867            | 28. SCHE                |
| 3. EFI    | 16. F8910            | 29. TFORM               |
| 4. EIC    | 17. F8949            | 30. TXST                |
| 5. ELECT  | 18. IE               | 31. XFPT                |
| 6. FDED   | 19. MARS             | 32. XFST                |
| 7. FLPDYR | 20. MIDR             | 33. XOCAH <sup>1</sup>  |
| 8. FLPDMO | 21. N20 <sup>1</sup> | 34. XOCAWH <sup>1</sup> |
| 9. F2441  | 22. N24 <sup>1</sup> | 35. XODEP <sup>1</sup>  |
| 10. F3800 | 23. N25 <sup>1</sup> | 36. XOPAR <sup>1</sup>  |
| 11. F6251 | 24. N30 <sup>1</sup> | 37. XTOT <sup>1,2</sup> |
| 12. F8582 | 25. PREP             |                         |
| 13. F8606 | 26. SCHB             |                         |

<sup>1</sup>Counts have been limited depending on filing status. For joint and head of household returns the limit is 3, for single returns the limit is 2 and for married filing separately returns the limit is 1.

These limits are applied sequentially by type of dependent, starting with children living at home, then children living away from home, then other dependents, then parents.

<sup>2</sup>Counts are limited by filing status due to limits on counts of dependents.



**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**  
**RECORD LAYOUT**  
Amount Fields and Large Codes

|                        |    |        |   |
|------------------------|----|--------|---|
| 2012 PUF               |    |        |   |
| 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 KEOGH accounts                                    |
|                        | 29 | E03400 | Forfeited interest penalty                                    |
|                        | 30 | E03500 | Alimony paid  |
| AGI                    | 31 | E00100 | Adjusted Gross Income (deficit) (AGI) (+/-)                   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

|             |         |        |   |
|-------------|---------|--------|---|
| 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                 |
|             | Credits | 42     | E07180                                  |
| 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 Credits                           |
| 52          |         | E07150 | Total tax credit (SOI)                  |
| Taxes       | 53      | E06500 | Total income tax                        |
|             | 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)               |

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

|             |        |                          |   |
|-------------|--------|--------------------------|---|
| Payments    | 60     | E10700                   | Income tax withheld   |
|             | 61     | E10900                   | Estimated tax payments  |
|             | 62     | E10950                   | Making Work Pay Credit (Prior Year)                               |
|             | 63     | E10960                   | Refundable Education Credit                                       |
|             | 64     | E59560                   | Earned income for earned income credit (EIC)                      |
|             | 65     | E59680                   | EIC used to offset income tax before credits                      |
|             | 66     | E59700                   | EIC used to offset all other taxes except advance EIC             |
|             | 67     | E59720                   | EIC refundable portion  |
|             | 68     | E11550                   | Refundable Credit Payment   |
|             | 69     | E11070                   | Additional Child Tax Credit                                       |
|             | 70     | E11100                   | Amount paid with Form 4868 (Request for Extension)                |
|             | 71     | E11200                   | Excess FICA/RRTA  |
|             | 72     | E11300                   | Credit for federal tax on special fuels and oils                  |
|             | 73     | E11400                   | Regulated investment company credit                               |
|             | 74     | E11601                   | Total Refundable Credits Used to Offset Income Tax Before Credits |
|             | 75     | E11602                   | Total Refundable Credits Used to Offset All Other Taxes           |
|             | 76     | E11603                   | Total Refundable Credits Refundable Parts                         |
| 77          | E10605 | Total tax payments (SOI) |   |
| Refund etc. | 78     | E11900                   | Balance due (overpayment) (+/-)                                   |
|             | 79     | E12000                   | Credit elect  |
|             | 80     | E12200                   | Predetermined estimated tax penalty                               |
| Schedule A  | 81     | E17500                   | Medical and dental expenses subject to reduction by AGI limit     |
|             | 82     | E18400                   | State and local taxes   |
|             | 83     | E18500                   | Real estate tax deductions  |
|             | 84     | E18600                   | Motor Vehicle Tax   |
|             | 85     | E19200                   | Total interest paid deduction                                     |
|             | 86     | E19550                   | Qualified Mortgage Insurance Premiums                             |
|             | 87     | E19800                   | Cash contributions  |
|             | 88     | E20100                   | Other than cash contributions                                     |
|             | 89     | E19700                   | Contributions deduction, total                                    |
|             | 90     | E20550                   | Unreimbursed employee business expense                            |
|             | 91     | E20600                   | Tax preparation fee   |
|             | 92     | E20400                   | Miscellaneous deductions subject to AGI limitation, total         |
|             | 93     | E20800                   | Net limited miscellaneous deductions                              |
|             | 94     | E20500                   | Net casualty or theft loss  |
|             | 95     | E21040                   | Itemized deduction limitation (Prior Year)                        |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

|                           |     |        |  |
|---------------------------|-----|--------|--|
| Schedule D                | 96  | P22250 | Short-term gains less losses                                 |
|                           | 97  | E22320 | Long term gain/loss from other forms on Schedule D           |
|                           | 98  | E22370 | Schedule D capital gain distributions                        |
|                           | 99  | P23250 | Long-term gains less losses                                  |
|                           | 100 | E24515 | Unrecaptured Section 1250 gain                               |
|                           | 101 | E24516 | Capital gain less investment expense                         |
|                           | 102 | E24518 | 28% Rate Gain or Loss  |
|                           | 103 | E24560 | Non-Schedule D tax   |
|                           | 104 | E24598 | Schedule D 15 percent tax amount                             |
|                           | 105 | E24615 | Schedule D 25 percent tax amount                             |
|                           | 106 | E24570 | Schedule D 28 percent tax amount                             |
| Schedule E                | 107 | P25350 | Total rents and royalties received                           |
|                           | 108 | P25380 | Rent/Royalty Expenses  |
|                           | 109 | E25550 | Total Depreciation and Depletion of all Property             |
|                           | 110 | P25700 | Rent/royalty net income or loss (+/-)                        |
|                           | 111 | E25820 | Deductible rental loss                                       |
|                           | 112 | E25850 | Rent/royalty net income                                      |
|                           | 113 | E25860 | Rent/royalty net loss  |
| Partnerships              | 114 | E25940 | Total passive income   |
|                           | 115 | E25980 | Total non-passive income                                     |
|                           | 116 | E25920 | Total passive loss   |
|                           | 117 | E25960 | Total non-passive loss                                       |
|                           | 118 | E26110 | Partnership Section 179 expense deduction                    |
| Small<br>Business<br>Corp | 119 | E26170 | Total passive income   |
|                           | 120 | E26190 | Total non-passive income                                     |
|                           | 121 | E26160 | Total passive loss   |
|                           | 122 | E26180 | Total non-passive loss                                       |
|                           | 123 | E26270 | Combined partnership and S corporation net income/loss (+/-) |
| Estate or Trust           | 124 | E26100 | S-corp. Section 179 expense deduction                        |
|                           | 125 | E26390 | Total income   |
| Estate or Trust           | 126 | E26400 | Total loss   |
|                           | 127 | E27200 | Farm rent net income or loss (+/-)                           |
| Farm Rental               | 128 | E30400 | Self-employment income subject to SS Tax, primary taxpayer   |
|                           | 129 | E30500 | Self-employment income subject to SS Tax, secondary taxpayer |
| Schedule SE               | 130 | E32800 | Qualifying individuals' Expenses                             |
|                           | 131 | E33000 | Expenses limited to earned income                            |
| Form 2441                 |     |        |  |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

|            |     |        |  |
|------------|-----|--------|--|
| Form 3800  | 132 | E53240 | Work Opportunity - Jobs (included in general business credit)      |
|            | 133 | E53280 | Research and experimentation (included in general business credit) |
|            | 134 | E53410 | Unlimited General Business Credit (Prior Year)                     |
|            | 135 | E53300 | Low Income Housing Credit  |
|            | 136 | E53317 | Employer Credit for Social Security Tax on Tips                    |
| Form 4952  | 137 | E58950 | Total investment Interest Expense                                  |
|            | 138 | E58990 | Investment income (Form 4952 part 2 line 4g)                       |
| Form 6251  | 139 | P60100 | Net operating loss tax preference                                  |
|            | 140 | P61850 | Total adjustments and preferences (+/-)                            |
|            | 141 | E60000 | Form 1040 Taxable Income for AMT (Form 6251, Line 1)               |
|            | 142 | E62100 | Alternative minimum taxable income                                 |
|            | 143 | E62900 | Alternative tax foreign tax credit                                 |
|            | 144 | E62720 | Alternative minimum Schedule D less investment interest amount     |
|            | 145 | E62730 | Alternative minimum Schedule D unrecaptured section 1250 gain      |
|            | 146 | E62740 | Alternative minimum capital gain amount                            |
| Form 8582  | 147 | P65300 | Total passive net income   |
|            | 148 | P65400 | Total passive losses   |
|            | 149 | E68000 | Total losses allowed from all passive activities                   |
| Form 8801  | 150 | E82200 | Carry forward of minimum tax credit                                |
| Schedule J | 151 | T27800 | Elected Farm Income  |
|            | 152 | S27860 | Tentative Current and Prior-Year Tax                               |
|            | 153 | P27895 | Actual Prior-Year Tax  |
| Form 8863  | 154 | P87482 | American Opportunity Qualified Expenses                            |
|            | 155 | E87521 | American Opportunity Credit  |
|            | 156 | E87530 | Lifetime Learning Total Qualified Expenses                         |
|            | 157 | E87550 | Lifetime Learning Credit   |
| Form 8888  | 158 | P86421 | Bond Purchase Amount   |
| Misc Codes | 159 | RECID  | Return ID [1]  |
|            | 160 | S006   | Decimal weight   |
|            | 161 | S008   | Sample count   |
|            | 162 | S009   | Population count   |
|            | 163 | WSAMP  | Sample code  |
|            | 164 | TXRT   | Tax rate code  |

[1] Records containing aggregated amounts are identified by RECID=999996, 999997, 999998, and 999999

**2012 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 |

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

\$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  
 Aggregated Return, negative AGI.....96  
 Aggregated Return, AGI \$0 under \$1,000,000 .....97  
 Aggregated Return, AGI \$1,000,000 under \$100,000,000 .....98  
 Aggregated Return, AGI \$100,000,000 or more .....99

2. DSI      Dependent Status Indicator:

    Taxpayer not being claimed as a dependent on another  
         tax return.....0  
     Taxpayer claimed as a dependent on another tax return.....1

3. EFI      Electronic Filing Indicator:

    Return not filed electronically .....0  
     Return filed electronically .....1  
     Return filed through modernized e-file .....2

4. EIC      Earned Income Credit Code:

    No children claimed.....0  
     One child claimed.....1  
     Two children claimed .....2  
     Three children claimed .....3

5. ELECT    Presidential Election Campaign Fund Boxes:

    No "yes" boxes checked .....0  
     One "yes" box or both "yes" & "no" boxes checked) .....1  
     Two "yes" boxes checked .....2

6. FDED    Form of Deduction Code:

    Aggregated Return.....0  
     Itemized deductions .....1  
     Standard deduction .....2  
     Taxpayer did not use itemized or standard deduction .....3

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

|           |  |
|-----------|--|
| 7. FLPDYR | Filing (Accounting) Period, Year:<br><br>Tax Year ..... 2009-2012  |
| 8. FLPDMO | Filing (Accounting) Period, Month:<br><br>Month Taxpayer's year ended ..... 12   |
| 9. F2441  | Form 2441, Child Care Credit Qualified Individual:<br><br>No Form 2441 attached to return.....0<br>Number of qualifying individuals..... 1-3 |
| 10. F3800 | Form 3800, General Business credit:<br><br>No Form 3800 attached to return.....0<br>Form 3800 attached to return.....1                       |
| 11. F6251 | Form 6251, Alternative Minimum Tax<br><br>No Form 6251 attached to return.....0<br>Form 6251 attached to return.....1                        |
| 12. F8582 | Form 8582, Passive Activity Loss Limitation:<br><br>No Form 8582 attached to return .....0<br>Form 8582 attached to return .....1            |
| 13. F8606 | Form 8606, Nondeductible IRA Contributions:<br><br>No Form 8606 attached to return .....0<br>Form(s) 8606 attached to return..... 1-2        |
| 14. F8829 | Form 8829, Expenses for business use of your Home:<br><br>No Form 8829 attached to return .....0<br>Form(s) 8829 attached to return..... 1-3 |



**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

|           |   |   |
|-----------|---|---|
| 15. F8867 | Form 8867, Paid Preparer’s Earned Income Credit Checklist   |   |
|           | No Form 8867 attached to return .....   | 0 |
|           | Form 8867 attached to return .....  | 1 |
|           |   |   |
| 16. F8910 | Form 8910, Alternative Motor Vehicle Credit:  |   |
|           | No Form 8910 attached to return .....   | 0 |
|           | Form 8910 attached to return .....  | 1 |
|           |   |   |
| 17. F8949 | Form 8949, Sales and Other Dispositions of Capital Assets   |   |
|           | No Form 8949 attached to return .....   | 0 |
|           | Form 8949 attached to return .....  | 1 |
|           |   |   |
| 18. 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 did not use itemized election option .....   | 0 |
|           | Taxpayer used itemized election option.....   | 1 |
|           |   |   |
| 19. MARS  | Marital (Filing) Status:  |   |
|           | Aggregated Return .....   | 0 |
|           | Single .....  | 1 |
|           | Married filing a joint return or Widow(er) with<br>dependent child (surviving spouse).....  | 2 |
|           | Married filing separately .....   | 3 |
|           | Head of household .....   | 4 |

*NOTE: For returns sampled above a 0.07 percent rate, returns filed with a marital status of head of household claiming no dependents have been converted to single.*

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

|          |   |     |
|----------|---|-----|
| 20. MIDR | Married Filing Separately Itemized Deductions Requirement Indicator |     |
|          | Not necessary to itemize because of filing status.....              | 0   |
|          | Necessary to itemize when filing separately .....                   | 1   |
| 21. N20  | Number of Qualified Students for Hope Credit                        |     |
|          | Number of Qualified Students.....                                   | 0   |
| 22. N24  | Number of Children for Child Tax Credit                             |     |
|          | Number of Children .....  | 0-3 |
| 23. N25  | Number of Qualified Students for Lifetime Learning Credit           |     |
|          | Number of Qualified Students.....                                   | 0-2 |
| 24. N30  | Number of Qualified Students for American Opportunity Credit        |     |
|          | Number of Qualified Students.....                                   | 0-4 |
| 25. PREP | Tax Preparer:   |     |
|          | No preparer other than taxpayer indicated on the form .....         | 0   |
|          | Return prepared by paid tax preparer .....                          | 1   |
|          | IRS prepared return .....   | 2   |
|          | IRS reviewed return .....   | 3   |
|          | Voluntary Income Tax Assistance prepared return.....                | 4   |
|          | Tax counseling for the elderly.....                                 | 6   |
| 26. SCHB | Schedule B Indicator:   |     |
|          | No Schedule B attached to return .....                              | 0   |
|          | Schedule B attached to return .....                                 | 1   |

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

|           |   |    |
|-----------|---|----|
| 27. SCHCF | Schedule C or F Indicator:  |    |
|           | Neither Schedule C or F present .....   | 0  |
|           | Schedule C present only.....  | 1  |
|           | Schedule F present only .....   | 2  |
|           | Schedule C and F present, Schedule C Gross Receipts Larger .....                        | 3  |
|           | Schedule C and F present, Schedule F Gross Receipts Larger .....                        | 4  |
| <br>      |   |    |
| 28. SCHE  | Schedule E Indicator:   |    |
|           | No Schedule E attached to the return.....   | 0  |
|           | Schedule E attached to the return.....  | 1  |
| <br>      |   |    |
| 29. TFORM | Form of Return:   |    |
|           | 1040 Return.....  | 0  |
|           | 1040A Return.....   | 1  |
|           | 1040EZ Return.....  | 2  |
| <br>      |   |    |
| 30. TXST  | TAX STATUS:   |    |
|           | No tax owed and IRS did not compute tax .....   | 0  |
|           | Regular tax only, not computed by IRS .....   | 1  |
|           | Taxes are owed and IRS computed tax .....   | 2  |
|           | No taxes due as computed by IRS.....  | 3  |
|           | Tax based on Form 8615, Schedule D tax has no entry.....                                | 4  |
|           | Form 8814 tax at children's 15% rate; Sch. D tax has no entry .....                     | 5  |
|           | Form 8814 tax at children's 15% rate; Sch. D tax has entry .....                        | 6  |
|           | Sch. D tax has an entry, no tax from Form 8615 or Form 8814 .....                       | 7  |
|           | Tax based on Form 8615, Schedule D tax also has an entry .....                          | 8  |
|           | Schedule J, Farm Income Averaging has an entry.....                                     | 9  |
|           | Foreign Earned Income Tax Indicator has an entry.....                                   | 10 |
|           | Form 962 Election for domestic shareholder of a foreign controlled<br>Corporation ..... | 11 |
|           | Aggregated Return .....   | 99 |

*NOTE: Schedule D tax includes qualified dividends.*

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

31. XFPT Primary Taxpayer Exemption:  
No exemption for primary taxpayer (dep. of another taxpayer) .....0  
Primary taxpayer exemption.....1

32. XFST Secondary Taxpayer Exemption:  
No secondary taxpayer or joint return filed by dependents .....0  
Secondary taxpayer exemption.....1

33. XOCAH Exemptions for Children Living at Home:  
Number of children..... 0-3

*NOTE: XOCAH cannot exceed the cap for number of dependents based on marital (filing) status.*

34. XOCAWH Exemptions for Children Living Away from Home:  
Number of children..... 0-3

*NOTE: XOCAWH cannot exceed the difference between the cap for the marital (filing) status and XOCAH.*

35. XOODEP Exemptions for Other Dependents:  
Number of other dependents..... 0-3

*NOTE: XOODEP cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH and XOCAWH.*

36. XOPAR Exemptions for Parents Living at Home or Away from Home:  
Number of parents .....0-3

*NOTE: XOPAR cannot exceed the difference between the cap for the marital (filing) status and the sum of XOCAH, XOCAWH, and XOODEP.*

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

37. XTOT Total Exemptions:

Number of exemptions..... 0-5

*NOTE: XTOT is set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODPEP and XOPAR.*

## 2012 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 2012 Public Use 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 "2012 Federal Tax Forms" section of this booklet for further information.

| <u>Field Number</u> | <u>Definition</u>   |
|---------------------|---|
| P04470              | <b>DEDUCTIONS</b><br>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              | <b>EXEMPTION AMOUNT</b><br>This is the amount found on Form 1040, line 42. This amount has been limited based on the caps on exemptions for dependents (see section on Code Definitions for specific changes) and for returns exceeding the adjusted gross income (AGI) phase-out limitations.  |
| E05100              | <b>TAX ON TAXABLE INCOME</b><br>This is the amount shown on Form 1040, line 44 less special taxes from Form 4972 (Tax on Lump Sum Distributions).   |
| E05200              | <b>COMPUTED REGULAR TAX</b><br>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              | <b>INCOME SUBJECT TO TAX</b><br>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).<br>For prior year returns and Schedule J returns, "income subject to tax" is computed |

## **2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

by using the current Tax Year tax 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 2012 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.
- E07200      **ELDERLY OR DISABLED CREDIT**  
Elderly or disabled credit as reported on the 1040 (line 53c), as part of other credits.
- P08000      **OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)**  
The sum of the amounts for Other Tax Credits on Form 1040 line 53 for which separate fields have not been listed.
- E06500      **TOTAL INCOME TAX**  
Income Tax After Credits (E08800) plus Form 4970 tax less the portion of refundable credits used to offset all other taxes (but never less than zero).
- E07150      **TOTAL TAX CREDITS (SOI)**  
Total credits from Form 1040 (line 54) plus the portion of refundable credits used to offset tax before credits.
- E08800      **INCOME TAX AFTER CREDITS (SOI)**  
Income Tax after Credits from Form 1040 (line 55) minus the portion of refundable credits used to offset income tax before credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700      **RECAPTURE TAXES**  
Amount shown in Form 1040, line 60 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 61, Form 1040A, line 35, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (prior year returns only) minus the portion of refundable credits used to offset income tax before credits minus the portion of refundable credits used to offset all other taxes (but never

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

less than zero).

**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). 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 the Making Work Pay Credit.

If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by the Making Work Pay 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 (E59680); 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 and all other taxes (margin entries on line 60).

**E59720 - EARNED INCOME CREDIT, REFUNDABLE PORTION**  
EIC minus E59680 minus E59700 (see above for definitions and conditions).

**E11601 TOTAL REFUNDABLE CREDITS USED TO OFFSET INCOME TAX BEFORE CREDITS**  
This amount is the summation of the amount of all refundable credits used to offset income tax before credits. The refundable credits applied, and the order, were Making Work Pay Credit, EIC (E59680), American Opportunity Credit, First Time Homebuyer Credit, Regulated Investment Company Credit, Adoption Credit, Prior Year Minimum Tax Credit, and Health Insurance Tax Credit.

If the total of all refundable credits is greater than Income Tax Before Credits, the following fields are computed:



**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**E11602 - TOTAL REFUNDABLE CREDITS USED TO OFFSET ALL OTHER TAXES**

The lesser of:

1. Total amount of refundable credits minus Total refundable credits used to offset income tax before credits (E11601); 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 and all other taxes (margin entries on line 60).

**E11603 - TOTAL REFUNDABLE CREDITS REFUNDABLE PARTS**

Total amount of refundable credits minus E11601 minus E11602 (see above for definitions and conditions).

**E10605 TOTAL TAX PAYMENTS**

Total payments shown on the tax form, minus total refundable credits. This is limited to zero if there are refundable credits<sup>5</sup>.

**E21040 ITEMIZED DEDUCTION LIMITATION, PRIOR YEAR**

The amount used to reduce deductible itemized deductions, as shown on line 11 of the Itemized Deductions Worksheet in the Form 1040 Schedule A Instructions for Tax Year 2009.

**P22250 SHORT-TERM GAIN/LOSSES NET OF CARRYOVER**

All short-term capital gains less losses shown in column (h) of Schedule D 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 (h) of Schedule D except for the long-term capital loss carryover

**P25350 TOTAL RENTS/ROYALTIES RECEIVED**

The sum of lines 23a through 23b on Schedule E

**P25380 RENT/ROYALTY INTEREST EXPENSES**

The sum of lines 12 and 13 on Schedule E

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<sup>5</sup> Refundable credits include the Making Work Pay Credit, Earned Income Credit, Education Credit, First Time Homebuyers Credit, Additional Child Tax Credit, and Prior Year Minimum Tax Credit.

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

- 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.
- E30400 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, PRIMARY TAXPAYER**  
The lesser of Schedule SE, Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the primary taxpayer's Schedule SE. For Section A of Schedule SE, this is line 4.
- E30500 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, SECONDARY TAXPAYER**  
The lesser of Schedule SE, Section B, 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 Section A of Schedule SE, this is line 4.
- E53410 **UNLIMITED GENERAL BUSINESS CREDIT, PRIOR YEAR**  
General Business Credit excluding eligible small business credits prior to Net Income Tax limitation.
- P60100 **NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS**  
Line 10 less line 11 plus line 27, Form 6251.
- P61850 **TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES**  
Lines 2 through 26 excluding lines 10 and 11, Form 6251.
- P65300 **TOTAL CURRENT YEAR PASSIVE NET INCOME**  
Line 1a plus 3a, Form 8582
- P65400 **TOTAL CURRENT YEAR PASSIVE NET LOSSES**  
Sum of Lines 1b, 2c, and 3b, Form 8582
- P27895 **ACTUAL PRIOR-YEAR TAX**  
Tentative current and Prior-Year Tax (S27860) less current year tax on Schedule J.
- P87482 **AMERICAN OPPORTUNITY QUALIFIED EXPENSES**  
The total amount of qualified expenses reported on Part III line 27, Form 8863.
- P86421 **BOND PURCHASE AMOUNT**  
The total of lines 4, 5a, and 6a on Form 8888.

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

|       |  |      |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
|-------|--|------|------------------------------|------|-----|------------------------------|------|-----|------------------------------|------|-----|------------------------------|------|-----|------------------------------|------|-----|------------------------------|------|-----|------------------------------|------|
| RECID | RETURN ID<br>A unique number assigned for each sampled tax return during processing.   |      |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| S006  | DECIMAL WEIGHT<br>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<br>The number of sampled tax returns found in the given sample code.  |      |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| S009  | POPULATION COUNT<br>The number of tax returns in the population for a given sample code.   |      |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| WSAMP | SAMPLE CODE<br>See Table B, below. The aggregated return's WSAMP has been set equal to 0.  |      |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| TXRT  | MARGINAL TAX RATE<br>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).<br><br><table><tr><td>(A)</td><td>00 percent marginal tax rate</td><td>0.00</td></tr><tr><td>(B)</td><td>10 percent marginal tax rate</td><td>10.0</td></tr><tr><td>(C)</td><td>15 percent marginal tax rate</td><td>15.0</td></tr><tr><td>(D)</td><td>25 percent marginal tax rate</td><td>25.0</td></tr><tr><td>(E)</td><td>28 percent marginal tax rate</td><td>28.0</td></tr><tr><td>(F)</td><td>33 percent marginal tax rate</td><td>33.0</td></tr><tr><td>(G)</td><td>35 percent marginal tax rate</td><td>35.0</td></tr></table> | (A)  | 00 percent marginal tax rate | 0.00 | (B) | 10 percent marginal tax rate | 10.0 | (C) | 15 percent marginal tax rate | 15.0 | (D) | 25 percent marginal tax rate | 25.0 | (E) | 28 percent marginal tax rate | 28.0 | (F) | 33 percent marginal tax rate | 33.0 | (G) | 35 percent marginal tax rate | 35.0 |
| (A)   | 00 percent marginal tax rate   | 0.00 |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| (B)   | 10 percent marginal tax rate   | 10.0 |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| (C)   | 15 percent marginal tax rate   | 15.0 |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| (D)   | 25 percent marginal tax rate   | 25.0 |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| (E)   | 28 percent marginal tax rate   | 28.0 |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| (F)   | 33 percent marginal tax rate   | 33.0 |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |
| (G)   | 35 percent marginal tax rate   | 35.0 |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |     |                              |      |

## **2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **TECHNICAL DESCRIPTION OF THE FILE**

The Public Use file is available on CD in CSV format. This comma separated file contains 172,416 records where the first record consists of only field names. Field names have been ordered first by code fields followed by amount fields in the same order as presented on pages 7 through 12.

## **2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **SAMPLE DESCRIPTION**

This section describes the domain of the study, sample design and selection, data capture and cleaning, and the method of estimation.

#### **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 2013.

All returns processed during 2013 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 (145,021,073 returns) reported in Table A and the estimated total of all returns (144,928,472 returns). This file excludes returns older than four years (Tax Year 2008 or less), so the population that is represented is smaller (144,609,319 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 2012. While most returns processed during Calendar Year 2013 were for Tax Year 2012, a few were for non-calendar years ending during 2013 and 2014, and some were returns for prior years. Returns for prior years were used in place of 2012 returns received and processed after December 31, 2013. 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 2013.

#### **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. High combined business and farm total receipts of \$50,000,000 or more.
2. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**  
1040 Schedule C, and Form 1040 Schedule F).

3. 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.
4. 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 0.07 percent to 10 percent<sup>6</sup>.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2013 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.

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<sup>6</sup> See Bryant, Victoria, John Czajka, Goergia Ivsin, and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107<sup>th</sup> Annual Conference on Taxation, 2014, National Tax Association for a more detailed description of the Public Use Tax File sample rates.

## **2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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 internally consistent.

In addition, all records in the Public Use Tax File are rebalanced to ensure accounting accuracy after disclosure avoidance procedures are applied.

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 2012, 0.02 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.

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

**Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2012**

| Description of the sample strata  | Number of Returns by type of form attached |  |        |        |   |        |        |   |       |       |                 |         |         | Number of returns     |               |                          |
|---|--|--|--------|--------|---|--------|--------|---|-------|-------|-----------------|---------|---------|-----------------------|---------------|--------------------------|
|   | 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 [1] | Sample counts | Public-use sample counts |
| Description of the sample strata  | (1)  | (2)                                    | (3)    | (4)    | (5)   | (6)    | (7)    | (8)   | (9)   | (10)  | (11)            | (12)    | (13)    |                       |               |                          |
| Grand total   |  |  |        |        |   |        |        |   |       |       |                 |         |         | 145,021,073           | 338,475       | 172,411                  |
| 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 |  |  |        |        |   |        |        |   |       |       |                 |         |         | 35,067                | 35,067        | 0                        |
| Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total   |  |  |        |        |   |        |        |   |       |       |                 |         |         | 323                   | 323           | 26                       |
| Other Returns, total  |  |  |        |        |   |        |        |   |       |       |                 |         |         | 144,985,683           | 303,085       | 172,385                  |
| Total.....  |  | 5,876,685                              | 76,739 | 34,377 | 22,705,982  | 56,338 | 32,007 | 1,312,887   | 7,482 | 4,440 | 115,090,129     | 162,526 | 101,561 | 144,985,683           | 303,085       | 172,385                  |
| <b>Indexed Negative Income [3]</b>  |  |  |        |        |   |        |        |   |       |       |                 |         |         |                       |               |                          |
| \$10,000,000 or more.....   | All  | 428                                    | 428    | 39     | 1,119   | 1,119  | 103    | 176   | 176   | 13    | 1,353           | 1,353   | 109     | 3,076                 | 3,076         | 264                      |
| \$5,000,000 under \$10,000,000.....   | All  | 804                                    | 804    | 84     | 1,908   | 1,908  | 185    | 269   | 269   | 38    | 2,329           | 2,329   | 234     | 5,310                 | 5,310         | 541                      |
| \$2,000,000 under \$5,000,000.....  | All  | 3,495                                  | 1,169  | 358    | 6,929   | 2,312  | 657    | 1,086   | 402   | 117   | 8,996           | 3,140   | 946     | 20,506                | 7,023         | 2,078                    |
| \$1,000,000 under \$2,000,000.....  | All  | 7,469                                  | 1,166  | 774    | 14,381  | 2,255  | 1,400  | 2,442   | 410   | 260   | 18,433          | 2,882   | 1,787   | 42,725                | 6,713         | 4,221                    |
| \$500,000 under \$1,000,000.....  | All  | 17,413                                 | 580    | 595    | 33,696  | 1,177  | 1,174  | 5,777   | 212   | 210   | 42,735          | 1,507   | 1,489   | 99,621                | 3,476         | 3,468                    |
| \$250,000 under \$500,000.....  | All  | 35,736                                 | 375    | 376    | 73,271  | 719    | 701    | 10,825  | 112   | 112   | 95,546          | 921     | 900     | 215,378               | 2,127         | 2,089                    |
| \$120,000 under \$250,000.....  | All  | 65,547                                 | 321    | 43     | 143,187   | 729    | 92     | 17,593  | 80    | 15    | 204,694         | 998     | 127     | 431,021               | 2,128         | 277                      |
| \$60,000 under \$120,000.....   | All  | 72,235                                 | 205    | 50     | 174,367   | 532    | 116    | 19,396  | 80    | 15    | 289,392         | 844     | 188     | 555,390               | 1,661         | 369                      |
| Under \$60,000.....   | All  | 51,941                                 | 101    | 43     | 396,359   | 720    | 261    | 26,127  | 59    | 19    | 729,462         | 1,380   | 518     | 1,203,889             | 2,260         | 841                      |
| <b>Indexed Positive Income [3]</b>  |  |  |        |        |   |        |        |   |       |       |                 |         |         |                       |               |                          |
| Under \$30,000.....   | 1  |  |        |        |   |        |        |   |       |       | 32,280,106      | 32,521  | 22,531  | 32,280,106            | 32,521        | 22,531                   |
| Under \$30,000.....   | 2  | 268,131                                | 270    | 186    | 3,760,070   | 3,686  | 2,531  | 76,692  | 81    | 59    | 28,195,074      | 28,223  | 19,719  | 32,299,967            | 32,260        | 22,495                   |
| Under \$30,000.....   | 3-4  | 242,688                                | 224    | 158    | 5,513,195   | 5,506  | 3,879  | 97,524  | 88    | 62    | 6,931,022       | 6,975   | 4,880   | 12,784,429            | 12,793        | 8,979                    |
| \$30,000 under \$60,000.....  | 1-2  | 631,526                                | 583    | 416    | 1,858,904   | 1,877  | 1,332  | 145,843   | 138   | 95    | 21,166,111      | 21,027  | 14,817  | 23,802,384            | 23,625        | 16,660                   |
| \$30,000 under \$60,000.....  | 3-4  | 575,189                                | 599    | 412    | 3,737,331   | 3,696  | 2,555  | 231,232   | 230   | 162   | 6,713,304       | 6,683   | 4,692   | 11,257,056            | 11,208        | 7,821                    |
| \$60,000 under \$120,000.....   | 1-3  | 1,017,591                              | 1,044  | 732    | 2,122,717   | 2,105  | 1,495  | 192,073   | 214   | 151   | 10,957,433      | 10,956  | 7,607   | 14,289,814            | 14,319        | 9,985                    |
| \$60,000 under \$120,000.....   | 4  | 699,989                                | 661    | 467    | 2,447,927   | 2,406  | 1,694  | 179,151   | 163   | 125   | 3,151,434       | 3,139   | 2,221   | 6,478,501             | 6,369         | 4,507                    |
| \$120,000 under \$250,000.....  | 1-3  | 314,366                                | 1,039  | 208    | 370,972   | 1,196  | 267    | 75,590  | 247   | 43    | 1,231,551       | 4,116   | 857     | 1,992,479             | 6,598         | 1,375                    |
| \$120,000 under \$250,000.....  | 4  | 871,452                                | 2,883  | 584    | 1,364,891   | 4,580  | 916    | 98,378  | 308   | 75    | 2,124,197       | 7,056   | 1,417   | 4,458,918             | 14,827        | 2,992                    |
| \$250,000 under \$500,000.....  | All  | 556,402                                | 4,090  | 3,971  | 484,774   | 3,546  | 3,399  | 81,765  | 586   | 565   | 693,768         | 5,007   | 4,794   | 1,816,709             | 13,229        | 12,729                   |
| \$500,000 under \$1,000,000.....  | All  | 259,913                                | 6,523  | 6,497  | 143,677   | 3,557  | 3,516  | 36,868  | 909   | 906   | 181,365         | 4,604   | 4,571   | 621,823               | 15,593        | 15,490                   |
| \$1,000,000 under \$2,000,000.....  | All  | 108,452                                | 13,271 | 10,928 | 39,829  | 4,960  | 4,075  | 10,832  | 1,311 | 1,088 | 49,331          | 6,029   | 4,906   | 208,444               | 25,571        | 20,997                   |
| \$2,000,000 under \$5,000,000.....  | All  | 52,591                                 | 17,076 | 5,186  | 12,951  | 4,225  | 1,292  | 2,676   | 835   | 265   | 17,364          | 5,707   | 1,762   | 85,582                | 27,843        | 8,505                    |
| \$5,000,000 under \$10,000,000.....   | All  | 13,875                                 | 13,875 | 1,403  | 2,428   | 2,428  | 256    | 409   | 409   | 31    | 3,359           | 3,359   | 313     | 20,071                | 20,071        | 2,003                    |
| \$10,000,000 or more.....   | All  | 9,452                                  | 9,452  | 867    | 1,099   | 1,099  | 111    | 163   | 163   | 14    | 1,770           | 1,770   | 176     | 12,484                | 12,484        | 1,168                    |

[1] This population includes an estimated 92,601 returns that 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 1.5156 to represent a base year of 1991.



**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Table B - Sample Codes**

|  |  |  |  |                 | Sample Code |
|--|--|--|--|-----------------|-------------|
| 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,<br>with Form 1116<br>or Form 2555 | Form 1040,<br>with Schedule C<br>but without Form 1116<br>or Form 2555 | Form 1040,<br>with Schedule F<br>but without Schedule C,<br>Form 1116 or Form 2555 | All other forms |             |
|  | Sample Code                                  | Sample Code  | Sample Code  | Sample Code     |             |
|  | (2)  | (3)  | (4)  | (5)             |             |
| <b>Indexed Negative Income [1]</b>   |  |  |  |                 |             |
| \$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               |             |
| <b>Indexed Positive Income [1]</b>   |  |  |  |                 |             |
| 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 1.5156 to represent a base year of 1991.

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records**

(Amounts in Thousands)

| Codes and Values | Total             |             | All Positive Values |             | All Negative Values |             |
|------------------|-------------------|-------------|---------------------|-------------|---------------------|-------------|
|                  | Number of Returns | Amount      | Number of Returns   | Amount      | Number of Returns   | Amount      |
| E00100           | 1,260             | 150,073,818 | 1,106               | 161,560,847 | 154                 | -11,487,029 |
| E00200           | 921               | 13,183,090  | 921                 | 13,183,090  | 0                   | 0           |
| E00300           | 1,233             | 8,409,659   | 1,233               | 8,409,659   | 0                   | 0           |
| E00400           | 918               | 1,347,942   | 918                 | 1,347,942   | 0                   | 0           |
| E00600           | 1,176             | 24,920,356  | 1,176               | 24,920,356  | 0                   | 0           |
| E00650           | 1,142             | 22,684,647  | 1,142               | 22,684,647  | 0                   | 0           |
| E00700           | 552               | 515,409     | 552                 | 515,409     | 0                   | 0           |
| E00900           | 469               | 1,180,098   | 249                 | 2,282,824   | 220                 | -1,102,726  |
| E01000           | 1,212             | 88,517,317  | 903                 | 88,518,192  | 309                 | -875        |
| E01200           | 772               | 2,830,933   | 487                 | 3,555,792   | 285                 | -724,859    |
| E01400           | 230               | 1,149,147   | 230                 | 1,149,147   | 0                   | 0           |
| E01500           | 348               | 503,427     | 348                 | 503,427     | 0                   | 0           |
| E01700           | 306               | 342,354     | 306                 | 342,354     | 0                   | 0           |
| E02000           | 1,164             | 17,545,669  | 668                 | 30,364,521  | 496                 | -12,818,852 |
| E02100           | 113               | -67,044     | 30                  | 140,901     | 83                  | -207,945    |
| E02300           | 5                 | 56          | 5                   | 56          | 0                   | 0           |
| E02400           | 346               | 12,199      | 346                 | 12,199      | 0                   | 0           |
| E02500           | 294               | 8,978       | 294                 | 8,978       | 0                   | 0           |
| E03150           | 9                 | 91          | 9                   | 91          | 0                   | 0           |
| E03240           | 395               | 744,994     | 395                 | 744,994     | 0                   | 0           |
| E03260           | 585               | 77,469      | 585                 | 77,469      | 0                   | 0           |
| E03270           | 305               | 7,891       | 305                 | 7,891       | 0                   | 0           |
| E03290           | 25                | 118         | 25                  | 118         | 0                   | 0           |
| E03300           | 136               | 37,386      | 136                 | 37,386      | 0                   | 0           |
| E03400           | 12                | 20          | 12                  | 20          | 0                   | 0           |
| E04600           | 1,258             | 12,411      | 1,258               | 12,411      | 0                   | 0           |
| E04800           | 1,067             | 133,539,506 | 1,067               | 133,539,506 | 0                   | 0           |
| E05100           | 1,065             | 28,965,658  | 1,065               | 28,965,658  | 0                   | 0           |
| E05200           | 1,067             | 46,709,112  | 1,067               | 46,709,112  | 0                   | 0           |
| E05800           | 1,123             | 29,826,407  | 1,123               | 29,826,407  | 0                   | 0           |
| E06000           | 802               | 44,619,804  | 802                 | 44,619,804  | 0                   | 0           |
| E06200           | 802               | 44,336,118  | 802                 | 44,336,118  | 0                   | 0           |
| E06300           | 802               | 15,594,971  | 802                 | 15,594,971  | 0                   | 0           |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

| Codes and Values | Total             |            | Positive Values   |            | Negative Values   |            |
|------------------|-------------------|------------|-------------------|------------|-------------------|------------|
|                  | Number of Returns | Amount     | Number of Returns | Amount     | Number of Returns | Amount     |
| E06500           | 1,102             | 28,090,835 | 1,102             | 28,090,835 | 0                 | 0          |
| E07150           | 973               | 1,735,572  | 973               | 1,735,572  | 0                 | 0          |
| E07220           | 7                 | 10         | 7                 | 10         | 0                 | 0          |
| E07260           | 27                | 1,654      | 27                | 1,654      | 0                 | 0          |
| E07300           | 838               | 1,459,326  | 838               | 1,459,326  | 0                 | 0          |
| E07400           | 441               | 169,282    | 441               | 169,282    | 0                 | 0          |
| E07600           | 55                | 40,875     | 55                | 40,875     | 0                 | 0          |
| E08800           | 1,102             | 28,090,835 | 1,102             | 28,090,835 | 0                 | 0          |
| E09400           | 585               | 154,414    | 585               | 154,414    | 0                 | 0          |
| E09600           | 498               | 822,419    | 498               | 822,419    | 0                 | 0          |
| E09700           | 9                 | 496        | 9                 | 496        | 0                 | 0          |
| E09900           | 21                | 9,251      | 21                | 9,251      | 0                 | 0          |
| E10300           | 1,158             | 28,293,129 | 1,158             | 28,293,129 | 0                 | 0          |
| E10605           | 1,209             | 33,366,356 | 1,209             | 33,366,356 | 0                 | 0          |
| E10700           | 955               | 4,776,875  | 955               | 4,776,875  | 0                 | 0          |
| E10900           | 948               | 13,278,926 | 948               | 13,278,926 | 0                 | 0          |
| E10950           | 8                 | 6          | 8                 | 6          | 0                 | 0          |
| E11070           | 14                | 31         | 14                | 31         | 0                 | 0          |
| E11100           | 742               | 15,305,474 | 742               | 15,305,474 | 0                 | 0          |
| E11200           | 123               | 4,582      | 123               | 4,582      | 0                 | 0          |
| E11300           | 79                | 499        | 79                | 499        | 0                 | 0          |
| E11400           | 24                | 20,476     | 24                | 20,476     | 0                 | 0          |
| E11550           | 59                | 25,678     | 59                | 25,678     | 0                 | 0          |
| E11601           | 79                | 39,493     | 79                | 39,493     | 0                 | 0          |
| E11602           | 15                | 59         | 15                | 59         | 0                 | 0          |
| E11603           | 21                | 6,652      | 21                | 6,652      | 0                 | 0          |
| E11900           | 1,237             | -5,070,292 | 224               | 1,026,992  | 1,013             | -6,097,284 |
| E12000           | 837               | 4,989,886  | 837               | 4,989,886  | 0                 | 0          |
| E12200           | 194               | 9,539      | 194               | 9,539      | 0                 | 0          |
| E17500           | 14                | 16,480     | 14                | 16,480     | 0                 | 0          |
| E18400           | 1,066             | 7,092,033  | 1,066             | 7,092,033  | 0                 | 0          |
| E18500           | 1,031             | 195,406    | 1,031             | 195,406    | 0                 | 0          |
| E19200           | 901               | 2,121,121  | 901               | 2,121,121  | 0                 | 0          |
| E19700           | 1,062             | 17,334,825 | 1,062             | 17,334,825 | 0                 | 0          |

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records**

(Amounts in Thousands)

| Codes and Values | Total             |             | Positive Values   |             | Negative Values   |             |
|------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
|                  | Number of Returns | Amount      | Number of Returns | Amount      | Number of Returns | Amount      |
| E19800           | 1,057             | 9,806,273   | 1,057             | 9,806,273   | 0                 | 0           |
| E20100           | 545               | 7,642,639   | 545               | 7,642,639   | 0                 | 0           |
| E20400           | 976               | 2,246,774   | 976               | 2,246,774   | 0                 | 0           |
| E20500           | 7                 | 77,914      | 7                 | 77,914      | 0                 | 0           |
| E20550           | 62                | 60,294      | 62                | 60,294      | 0                 | 0           |
| E20600           | 463               | 40,459      | 463               | 40,459      | 0                 | 0           |
| E20800           | 266               | 1,149,137   | 266               | 1,149,137   | 0                 | 0           |
| E21040           | 7                 | 10,278      | 7                 | 10,278      | 0                 | 0           |
| E22320           | 855               | 11,005,599  | 609               | 11,384,904  | 246               | -379,305    |
| E22370           | 715               | 465,646     | 715               | 465,646     | 0                 | 0           |
| E24515           | 283               | 793,697     | 283               | 793,697     | 0                 | 0           |
| E24516           | 1,016             | 102,641,264 | 1,016             | 102,641,264 | 0                 | 0           |
| E24518           | 181               | 614,805     | 181               | 614,805     | 0                 | 0           |
| E24560           | 753               | 15,017,610  | 753               | 15,017,610  | 0                 | 0           |
| E24570           | 105               | 121,849     | 105               | 121,849     | 0                 | 0           |
| E24598           | 1,012             | 13,264,323  | 1,012             | 13,264,323  | 0                 | 0           |
| E24615           | 148               | 70,481      | 148               | 70,481      | 0                 | 0           |
| E25550           | 500               | 456,329     | 500               | 456,329     | 0                 | 0           |
| E25820           | 348               | 315,934     | 348               | 315,934     | 0                 | 0           |
| E25850           | 807               | 1,281,119   | 807               | 1,281,119   | 0                 | 0           |
| E25860           | 454               | 335,763     | 454               | 335,763     | 0                 | 0           |
| E25920           | 799               | 3,920,834   | 799               | 3,920,834   | 0                 | 0           |
| E25940           | 810               | 3,391,398   | 810               | 3,391,398   | 0                 | 0           |
| E25960           | 807               | 9,601,928   | 807               | 9,601,928   | 0                 | 0           |
| E25980           | 751               | 12,607,680  | 751               | 12,607,680  | 0                 | 0           |
| E26100           | 100               | 10,794      | 100               | 10,794      | 0                 | 0           |
| E26110           | 172               | 7,855       | 172               | 7,855       | 0                 | 0           |
| E26160           | 323               | 1,110,276   | 323               | 1,110,276   | 0                 | 0           |
| E26170           | 318               | 5,733,216   | 318               | 5,733,216   | 0                 | 0           |
| E26180           | 406               | 4,644,537   | 406               | 4,644,537   | 0                 | 0           |
| E26190           | 426               | 12,458,649  | 426               | 12,458,649  | 0                 | 0           |
| E26270           | 1,130             | 14,894,720  | 620               | 27,227,598  | 510               | -12,332,878 |
| E26390           | 229               | 2,911,111   | 229               | 2,911,111   | 0                 | 0           |
| E26400           | 201               | 1,254,046   | 201               | 1,254,046   | 0                 | 0           |
| E27200           | 34                | 58,215      | 34                | 58,215      | 0                 | 0           |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Counts and Sum of the Amounts for Returns Used to Populate Aggregate Records

(Amounts in Thousands)

| Codes and Values | Total             |             | Positive Values   |             | Negative Values   |             |
|------------------|-------------------|-------------|-------------------|-------------|-------------------|-------------|
|                  | Number of Returns | Amount      | Number of Returns | Amount      | Number of Returns | Amount      |
| E30400           | 258               | 22,317      | 258               | 22,317      | 0                 | 0           |
| E30500           | 103               | 4,347       | 103               | 4,347       | 0                 | 0           |
| E53240           | 247               | 90,522      | 247               | 90,522      | 0                 | 0           |
| E53280           | 343               | 203,128     | 343               | 203,128     | 0                 | 0           |
| E53300           | 55                | 58,010      | 55                | 58,010      | 0                 | 0           |
| E53317           | 286               | 53,498      | 286               | 53,498      | 0                 | 0           |
| E53410           | 11                | 5,061       | 11                | 5,061       | 0                 | 0           |
| E58950           | 929               | 7,626,639   | 929               | 7,626,639   | 0                 | 0           |
| E58990           | 54                | 502,631     | 54                | 502,631     | 0                 | 0           |
| E60000           | 1,105             | 116,067,775 | 954               | 126,580,842 | 151               | -10,513,067 |
| E62100           | 1,106             | 132,637,209 | 1,021             | 134,384,236 | 85                | -1,747,027  |
| E62720           | 995               | 101,898,132 | 995               | 101,898,132 | 0                 | 0           |
| E62730           | 268               | 728,035     | 268               | 728,035     | 0                 | 0           |
| E62740           | 994               | 102,609,859 | 994               | 102,609,859 | 0                 | 0           |
| E62900           | 799               | 1,407,616   | 799               | 1,407,616   | 0                 | 0           |
| E68000           | 872               | 3,547,849   | 872               | 3,547,849   | 0                 | 0           |
| E82200           | 207               | 191,021     | 207               | 191,021     | 0                 | 0           |
| P04470           | 1,261             | 28,523,886  | 1,261             | 28,523,886  | 0                 | 0           |
| P08000           | 23                | 24,913      | 23                | 24,913      | 0                 | 0           |
| P22250           | 1,049             | -948,195    | 697               | 6,032,746   | 352               | -6,980,941  |
| P23250           | 1,171             | 78,502,431  | 1,059             | 84,783,558  | 112               | -6,281,127  |
| P25350           | 901               | 2,887,197   | 901               | 2,887,197   | 0                 | 0           |
| P25380           | 791               | 2,014,663   | 791               | 2,014,663   | 0                 | 0           |
| P25700           | 914               | 872,534     | 656               | 1,169,393   | 258               | -296,859    |
| P27895           | 21                | 38,603      | 21                | 38,603      | 0                 | 0           |
| P60100           | 369               | 8,844,941   | 288               | 8,905,044   | 81                | -60,103     |
| P61850           | 1,100             | 7,731,441   | 1,005             | 8,303,662   | 95                | -572,221    |
| P65300           | 933               | 10,984,969  | 933               | 10,984,969  | 0                 | 0           |
| P65400           | 952               | 3,661,449   | 952               | 3,661,449   | 0                 | 0           |
| S27860           | 23                | 137,148     | 23                | 137,148     | 0                 | 0           |
| T27800           | 25                | 119,591     | 25                | 119,591     | 0                 | 0           |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| AGIR1            |                                 |                        |                             |   |
| 0                | 2,128,548                       | 2,045,379              | 83,169                      | 3.91%   |
| 1                | 1,678,733                       | 1,700,211              | -21,478                     | -1.28%  |
| 2                | 2,070,682                       | 2,078,171              | -7,489                      | -0.36%  |
| 3                | 2,198,196                       | 2,203,839              | -5,643                      | -0.26%  |
| 4                | 2,218,362                       | 2,185,821              | 32,541                      | 1.47%   |
| 5                | 2,212,211                       | 2,209,873              | 2,338                       | 0.11%   |
| 6                | 2,230,515                       | 2,239,548              | -9,033                      | -0.40%  |
| 7                | 2,272,682                       | 2,278,085              | -5,403                      | -0.24%  |
| 8                | 2,299,068                       | 2,254,145              | 44,923                      | 1.95%   |
| 9                | 2,347,819                       | 2,366,396              | -18,577                     | -0.79%  |
| 10               | 2,808,050                       | 2,814,102              | -6,052                      | -0.22%  |
| 11               | 2,502,072                       | 2,359,963              | 142,109                     | 5.68%   |
| 12               | 2,478,347                       | 2,467,436              | 10,911                      | 0.44%   |
| 13               | 2,517,360                       | 2,558,627              | -41,267                     | -1.64%  |
| 14               | 2,669,379                       | 2,643,737              | 25,642                      | 0.96%   |
| 15               | 2,465,034                       | 2,475,332              | -10,298                     | -0.42%  |
| 16               | 2,446,670                       | 2,453,679              | -7,009                      | -0.29%  |
| 17               | 2,481,744                       | 2,518,653              | -36,909                     | -1.49%  |
| 18               | 2,240,127                       | 2,278,000              | -37,873                     | -1.69%  |
| 19               | 2,252,400                       | 2,236,157              | 16,243                      | 0.72%   |
| 20               | 2,194,636                       | 2,189,936              | 4,700                       | 0.21%   |
| 21               | 10,168,630                      | 10,158,297             | 10,333                      | 0.10%   |
| 22               | 8,734,480                       | 8,652,634              | 81,846                      | 0.94%   |
| 23               | 14,451,152                      | 14,372,392             | 78,760                      | 0.55%   |
| 24               | 10,873,672                      | 10,823,484             | 50,188                      | 0.46%   |
| 25               | 18,985,371                      | 19,055,562             | -70,191                     | -0.37%  |
| 26               | 12,103,891                      | 12,068,244             | 35,647                      | 0.29%   |
| 27               | 15,646,648                      | 15,704,718             | -58,070                     | -0.37%  |
| 28               | 1,806,561                       | 1,802,280              | 4,281                       | 0.24%   |
| 29               | 2,347,551                       | 2,314,092              | 33,459                      | 1.43%   |
| 30               | 705,029                         | 709,061                | -4,032                      | -0.57%  |
| 31               | 169,413                         | 169,912                | -499                        | -0.29%  |
| 32               | 71,874                          | 70,788                 | 1,086                       | 1.51%   |
| 33               | 106,711                         | 106,533                | 178                         | 0.17%   |
| 34               | 27,167                          | 27,610                 | -443                        | -1.63%  |
| 35               | 17,685                          | 16,841                 | 844                         | 4.77%   |
| 96               |                                 | 154                    |                             |   |
| 97               |                                 | 247                    |                             |   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| 98               |                                 | 372                    |                             |   |
| 99               |                                 | 487                    |                             |   |
| DSI              |                                 |                        |                             |   |
| 0                | 136,080,353                     | 135,655,134            | 425,219                     | 0.31%   |
| 1                | 8,848,119                       | 8,955,663              | -107,544                    | -1.22%  |
| EFI              |                                 |                        |                             |   |
| 0                | 23,614,223                      | 23,191,620             | 422,603                     | 1.79%   |
| 1                | 11,185                          | 8,978                  | 2,207                       | 19.73%  |
| 2                | 121,303,064                     | 121,410,199            | -107,135                    | -0.09%  |
| EIC              |                                 |                        |                             |   |
| 0                | 123,955,508                     | 123,738,329            | 217,179                     | 0.18%   |
| 1                | 10,169,124                      | 10,182,660             | -13,536                     | -0.13%  |
| 2                | 7,285,091                       | 7,217,748              | 67,343                      | 0.92%   |
| 3                | 3,518,749                       | 3,472,061              | 46,688                      | 1.33%   |
| ELECT            |                                 |                        |                             |   |
| 0                | 134,171,303                     | 133,868,831            | 302,472                     | 0.23%   |
| 1                | 6,682,354                       | 6,658,750              | 23,604                      | 0.35%   |
| 2                | 4,074,815                       | 4,083,216              | -8,401                      | -0.21%  |
| FDED             |                                 |                        |                             |   |
| 0                |                                 | 1,261                  |                             |   |
| 1                | 45,581,697                      | 45,622,573             | -40,876                     | -0.09%  |
| 2                | 97,208,513                      | 96,904,985             | 303,528                     | 0.31%   |
| 3                | 2,138,262                       | 2,081,979              | 56,283                      | 2.63%   |
| FLPDYR           |                                 |                        |                             |   |
| Pre-2001         | 5,999                           | 0                      | 5,999                       | 100.00%   |
| 2001             | 5,023                           | 0                      | 5,023                       | 100.00%   |
| 2002             | 6,012                           | 0                      | 6,012                       | 100.00%   |
| 2003             | 9,983                           | 0                      | 9,983                       | 100.00%   |
| 2004             | 11,026                          | 0                      | 11,026                      | 100.00%   |
| 2005             | 19,995                          | 0                      | 19,995                      | 100.00%   |
| 2006             | 45,076                          | 0                      | 45,076                      | 100.00%   |
| 2007             | 84,962                          | 0                      | 84,962                      | 100.00%   |
| 2008             | 190,256                         | 0                      | 190,256                     | 100.00%   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| 2009             | 443,870                         | 434,163                | 9,707                       | 2.19%   |
| 2010             | 928,023                         | 945,907                | -17,884                     | -1.93%  |
| 2011             | 2,526,447                       | 2,498,704              | 27,743                      | 1.10%   |
| 2012             | 140,650,712                     | 140,732,023            | -81,311                     | -0.06%  |
| 2013             | 1,090                           | 0                      | 1,090                       | 100.00%   |
| FLPDMO           |                                 |                        |                             |   |
| 1                | 6                               | 0                      | 6                           | 100.00%   |
| 2                | 999                             | 0                      | 999                         | 100.00%   |
| 3                | 23                              | 0                      | 23                          | 100.00%   |
| 4                | 0                               | 0                      | 0                           | 0.00%   |
| 5                | 10                              | 0                      | 10                          | 100.00%   |
| 6                | 1,096                           | 0                      | 1,096                       | 100.00%   |
| 7                | 25                              | 0                      | 25                          | 100.00%   |
| 8                | 0                               | 0                      | 0                           | 0.00%   |
| 9                | 6                               | 0                      | 6                           | 100.00%   |
| 10               | 0                               | 0                      | 0                           | 0.00%   |
| 11               | 1,012                           | 0                      | 1,012                       | 100.00%   |
| 12               | 144,925,295                     | 144,610,797            | 314,498                     | 0.22%   |
| F2441            |                                 |                        |                             |   |
| 0                | 137,773,831                     | 137,435,762            | 338,069                     | 0.25%   |
| 1                | 4,699,682                       | 4,752,215              | -52,533                     | -1.12%  |
| 2                | 2,429,817                       | 2,394,289              | 35,528                      | 1.46%   |
| 3                | 21,079                          | 28,532                 | -7,453                      | -35.36%   |
| 4                | 3,055                           | 0                      | 3,055                       | 100.00%   |
| 5                | 8                               | 0                      | 8                           | 100.00%   |
| 6                | 1,000                           | 0                      | 1,000                       | 100.00%   |
| F3800            |                                 |                        |                             |   |
| 0                | 144,229,572                     | 143,926,913            | 302,659                     | 0.21%   |
| 1                | 698,900                         | 683,885                | 15,015                      | 2.15%   |
| F6251            |                                 |                        |                             |   |
| 0                | 134,892,341                     | 134,588,412            | 303,929                     | 0.23%   |
| 1                | 10,036,131                      | 10,022,385             | 13,746                      | 0.14%   |
| F8582            |                                 |                        |                             |   |
| 0                | 137,770,434                     | 137,444,323            | 326,111                     | 0.24%   |
| 1                | 7,158,038                       | 7,166,474              | -8,436                      | -0.12%  |



## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| <b>F8606</b>     |                                 |                        |                             |   |
| 0                | 143,052,153                     | 142,735,308            | 316,845                     | 0.22%   |
| 1                | 1,426,032                       | 1,415,250              | 10,782                      | 0.76%   |
| 2                | 450,287                         | 460,239                | -9,952                      | -2.21%  |
| <b>F8829</b>     |                                 |                        |                             |   |
| 0                | 141,064,040                     | 140,731,838            | 332,202                     | 0.24%   |
| 1                | 3,660,549                       | 3,677,941              | -17,392                     | -0.48%  |
| 2                | 192,432                         | 188,848                | 3,584                       | 1.86%   |
| 3                | 11,451                          | 12,171                 | -720                        | -6.29%  |
| <b>F8867</b>     |                                 |                        |                             |   |
| 0                | 129,627,708                     | 129,365,116            | 262,592                     | 0.20%   |
| 1                | 15,300,764                      | 15,245,682             | 55,082                      | 0.36%   |
| <b>F8910</b>     |                                 |                        |                             |   |
| 0                | 144,921,187                     | 144,605,989            | 315,198                     | 0.22%   |
| 1                | 7,286                           | 4,808                  | 2,478                       | 34.01%  |
| <b>F8949</b>     |                                 |                        |                             |   |
| 0                | 128,988,007                     | 128,542,501            | 445,506                     | 0.35%   |
| 1                | 15,940,466                      | 16,068,296             | -127,830                    | -0.80%  |
| <b>IE</b>        |                                 |                        |                             |   |
| 0                | 144,802,740                     | 144,495,911            | 306,829                     | 0.21%   |
| 1                | 125,733                         | 114,886                | 10,847                      | 8.63%   |
| <b>MARS</b>      |                                 |                        |                             |   |
| 0                |                                 | 1,261                  |                             |   |
| 1                | 66,655,855                      | 66,492,510             | 163,345                     | 0.25%   |
| 2                | 53,718,396                      | 53,820,522             | -102,126                    | -0.19%  |
| 3                | 2,631,493                       | 2,597,467              | 34,026                      | 1.29%   |
| 4                | 21,814,184                      | 21,699,037             | 115,147                     | 0.53%   |
| 5                | 77,021                          | 0                      | 77,021                      | 100.00%   |
| 6                | 31,525                          | 0                      | 31,525                      | 100.00%   |
| <b>MIDR</b>      |                                 |                        |                             |   |
| 0                | 144,073,628                     | 143,768,496            | 305,132                     | 0.21%   |
| 1                | 854,845                         | 842,301                | 12,544                      | 1.47%   |

**2012 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**Weighted Sum for Each Code Field**

| <b>Codes and Values</b> | <b>2012 Full SOI Individual Sample</b> | <b>2012 Public Use Sample</b> | <b>Full Sample less Public Use</b> | <b>Percentage Difference between Full and Public use</b> |
|-------------------------|--|-------------------------------|------------------------------------|--|
| <b>N20</b>              |  |                               |                                    |  |
| 0                       | 144,926,466                            | 144,610,797                   | 315,669                            | 0.22%  |
| 1                       | 2,007                                  | 0                             | 2,007                              | 100.00%  |
| <b>N24</b>              |  |                               |                                    |  |
| 0                       | 104,385,584                            | 104,175,812                   | 209,772                            | 0.20%  |
| 1                       | 19,794,415                             | 19,988,314                    | -193,899                           | -0.98%   |
| 2                       | 14,007,065                             | 14,052,348                    | -45,283                            | -0.32%   |
| 3                       | 4,986,846                              | 6,394,323                     | -1,407,477                         | -28.22%  |
| 4                       | 1,313,943                              | 0                             | 1,313,943                          | 100.00%  |
| 5                       | 304,847                                | 0                             | 304,847                            | 100.00%  |
| 6                       | 87,230                                 | 0                             | 87,230                             | 100.00%  |
| 7                       | 29,014                                 | 0                             | 29,014                             | 100.00%  |
| 8                       | 11,980                                 | 0                             | 11,980                             | 100.00%  |
| 9                       | 5,327                                  | 0                             | 5,327                              | 100.00%  |
| 10                      | 2,220                                  | 0                             | 2,220                              | 100.00%  |
| <b>N25</b>              |  |                               |                                    |  |
| 0                       | 142,306,479                            | 141,968,690                   | 337,789                            | 0.24%  |
| 1                       | 2,552,066                              | 2,561,636                     | -9,570                             | -0.37%   |
| 2                       | 69,928                                 | 80,472                        | -10,544                            | -15.08%  |
| 3                       | 0                                      | 0                             | 0                                  | 0.00%  |
| <b>N30</b>              |  |                               |                                    |  |
| 0                       | 135,681,352                            | 135,383,025                   | 298,327                            | 0.22%  |
| 1                       | 8,496,552                              | 8,494,997                     | 1,555                              | 0.02%  |
| 2                       | 696,743                                | 679,329                       | 17,414                             | 2.50%  |
| 3                       | 49,471                                 | 51,946                        | -2,475                             | -5.00%   |
| 4                       | 4,355                                  | 1,499                         | 2,856                              | 65.58%   |
| <b>PREP</b>             |  |                               |                                    |  |
| 0                       | 60,141,545                             | 60,140,949                    | 596                                | 0.00%  |
| 1                       | 81,548,116                             | 81,203,312                    | 344,804                            | 0.42%  |
| 2                       | 115,681                                | 121,310                       | -5,629                             | -4.87%   |
| 3                       | 990                                    | 1,391                         | -401                               | -40.51%  |
| 4                       | 1,567,859                              | 1,560,954                     | 6,905                              | 0.44%  |
| 6                       | 1,554,281                              | 1,582,881                     | -28,600                            | -1.84%   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

| Codes and Values | 2012 Full SOI Individual Sample | 2011 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| <b>SCHB</b>      |                                 |                        |                             |   |
| 0                | 125,003,190                     | 124,771,535            | 231,655                     | 0.19%   |
| 1                | 19,925,282                      | 19,839,262             | 86,020                      | 0.43%   |
| <b>SCHCF</b>     |                                 |                        |                             |   |
| 0                | 119,949,659                     | 119,759,763            | 189,896                     | 0.16%   |
| 1                | 23,116,533                      | 22,999,729             | 116,804                     | 0.51%   |
| 2                | 1,426,249                       | 1,436,303              | -10,054                     | -0.70%  |
| 3                | 273,910                         | 255,032                | 18,878                      | 6.89%   |
| 4                | 162,121                         | 159,970                | 2,151                       | 1.33%   |
| <b>SCHE</b>      |                                 |                        |                             |   |
| 0                | 125,736,508                     | 125,485,324            | 251,184                     | 0.20%   |
| 1                | 19,191,964                      | 19,125,474             | 66,490                      | 0.35%   |
| <b>TFORM</b>     |                                 |                        |                             |   |
| 0                | 83,631,395                      | 83,196,936             | 434,459                     | 0.52%   |
| 1                | 38,243,922                      | 38,282,789             | -38,867                     | -0.10%  |
| 2                | 23,053,156                      | 23,131,072             | -77,916                     | -0.34%  |
| <b>TXST</b>      |                                 |                        |                             |   |
| 0                | 36,514,953                      | 36,339,626             | 175,327                     | 0.48%   |
| 1                | 86,501,619                      | 86,298,838             | 202,781                     | 0.23%   |
| 2                | 10,954                          | 12,835                 | -1,881                      | -17.17%   |
| 3                | 329,103                         | 340,910                | -11,807                     | -3.59%  |
| 4                | 150,069                         | 162,155                | -12,086                     | -8.05%  |
| 5                | 10,284                          | 10,790                 | -506                        | -4.92%  |
| 6                | 25,047                          | 27,139                 | -2,092                      | -8.35%  |
| 7                | 20,937,965                      | 20,964,450             | -26,485                     | -0.13%  |
| 8                | 112,738                         | 125,763                | -13,025                     | -11.55%   |
| 9                | 115,181                         | 115,177                | 4                           | 0.00%   |
| 10               | 219,092                         | 210,233                | 8,859                       | 4.04%   |
| 11               | 1,467                           | 1,621                  | -154                        | -10.50%   |
| 99               |                                 | 1261                   |                             |   |
| <b>XFPT</b>      |                                 |                        |                             |   |
| 0                | 8,848,119                       | 8,955,663              | -107,544                    | -1.22%  |
| 1                | 136,080,353                     | 135,655,134            | 425,219                     | 0.31%   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| <b>XFST</b>      |                                 |                        |                             |   |
| 0                | 91,188,095                      | 90,882,142             | 305,953                     | 0.34%   |
| 1                | 53,740,377                      | 53,728,655             | 11,722                      | 0.02%   |
| <b>XOCAH</b>     |                                 |                        |                             |   |
| 0                | 97,684,474                      | 97,415,107             | 269,367                     | 0.28%   |
| 1                | 22,076,275                      | 22,331,391             | -255,116                    | -1.16%  |
| 2                | 16,786,365                      | 16,699,000             | 87,365                      | 0.52%   |
| 3                | 6,299,197                       | 8,165,300              | -1,866,103                  | -29.62%   |
| 4                | 1,583,923                       | 0                      | 1,583,923                   | 100.00%   |
| 5                | 347,067                         | 0                      | 347,067                     | 100.00%   |
| 6                | 96,507                          | 0                      | 96,507                      | 100.00%   |
| 7                | 34,620                          | 0                      | 34,620                      | 100.00%   |
| 8                | 8,046                           | 0                      | 8,046                       | 100.00%   |
| 9                | 5,264                           | 0                      | 5,264                       | 100.00%   |
| 10 or more       | 6,737                           | 0                      | 6,737                       | 100.00%   |
| <b>XOCAWH</b>    |                                 |                        |                             |   |
| 0                | 144,462,878                     | 144,146,531            | 316,347                     | 0.22%   |
| 1                | 383,683                         | 384,286                | -603                        | -0.16%  |
| 2                | 66,359                          | 78,369                 | -12,010                     | -18.10%   |
| 3                | 11,304                          | 1,612                  | 9,692                       | 85.74%  |
| 4                | 4,110                           | 0                      | 4,110                       | 100.00%   |
| 5                | 139                             | 0                      | 139                         | 100.00%   |
| <b>XOODEP</b>    |                                 |                        |                             |   |
| 0                | 138,039,477                     | 138,192,814            | -153,337                    | -0.11%  |
| 1                | 4,665,074                       | 4,560,441              | 104,633                     | 2.24%   |
| 2                | 1,411,429                       | 1,411,175              | 254                         | 0.02%   |
| 3                | 541,624                         | 446,368                | 95,256                      | 17.59%  |
| 4                | 185,025                         | 0                      | 185,025                     | 100.00%   |
| 5                | 61,502                          | 0                      | 61,502                      | 100.00%   |
| 6                | 17,028                          | 0                      | 17,028                      | 100.00%   |
| 7                | 5,308                           | 0                      | 5,308                       | 100.00%   |
| 8                | 2,006                           | 0                      | 2,006                       | 100.00%   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| XOPAR            |                                 |                        |                             |   |
| 0                | 142,090,513                     | 142,149,285            | -58,772                     | -0.04%  |
| 1                | 2,290,926                       | 2,152,285              | 138,641                     | 6.05%   |
| 2                | 525,866                         | 303,336                | 222,530                     | 42.32%  |
| 3                | 18,491                          | 5,892                  | 12,599                      | 68.14%  |
| 4                | 2,676                           | 0                      | 2,676                       | 100.00%   |
| XTOT             |                                 |                        |                             |   |
| 0                | 8,841,170                       | 8,947,107              | -105,937                    | -1.20%  |
| 1                | 56,944,593                      | 56,633,472             | 311,121                     | 0.55%   |
| 2                | 39,927,116                      | 40,047,191             | -120,075                    | -0.30%  |
| 3                | 17,606,735                      | 17,988,509             | -381,774                    | -2.17%  |
| 4                | 13,588,044                      | 14,012,512             | -424,468                    | -3.12%  |
| 5                | 5,527,451                       | 6,982,007              | -1,454,556                  | -26.32%   |
| 6                | 1,731,123                       | 0                      | 1,731,123                   | 100.00%   |
| 7                | 521,667                         | 0                      | 521,667                     | 100.00%   |
| 8                | 143,173                         | 0                      | 143,173                     | 100.00%   |
| 9                | 62,027                          | 0                      | 62,027                      | 100.00%   |
| 10               | 21,050                          | 0                      | 21,050                      | 100.00%   |
| 11               | 5,281                           | 0                      | 5,281                       | 100.00%   |
| 12 or more       | 9,042                           | 0                      | 9,042                       | 100.00%   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E00100           | 9,100,131,381                   | 9,087,824,626          | 12,306,755                  | 0.14%   |
| E00200           | 6,301,357,591                   | 6,282,464,644          | 18,892,947                  | 0.30%   |
| E00300           | 111,789,613                     | 114,001,417            | (2,211,804)                 | -1.98%  |
| E00400           | 71,066,052                      | 71,008,859             | 57,193                      | 0.08%   |
| E00600           | 260,393,306                     | 261,004,336            | (611,030)                   | -0.23%  |
| E00650           | 204,401,524                     | 205,356,236            | (954,712)                   | -0.47%  |
| E00700           | 27,462,015                      | 27,415,203             | 46,812                      | 0.17%   |
| E00800           | 8,936,487                       | 8,048,967              | 887,520                     | 9.93%   |
| E00900           | 304,191,539                     | 301,832,563            | 2,358,976                   | 0.78%   |
| E01000           | 620,670,288                     | 629,443,154            | (8,772,866)                 | -1.41%  |
| E01100           | 2,216,531                       | 2,094,248              | 122,283                     | 5.52%   |
| E01200           | -9,357,957                      | -10,235,985            | 878,028                     | -9.38%  |
| E01400           | 230,783,461                     | 226,753,935            | 4,029,526                   | 1.75%   |
| E01500           | 975,274,407                     | 973,374,090            | 1,900,317                   | 0.19%   |
| E01700           | 612,544,219                     | 612,605,600            | (61,381)                    | -0.01%  |
| E02000           | 613,258,347                     | 609,792,718            | 3,465,629                   | 0.57%   |
| E02100           | -5,531,686                      | -4,560,051             | (971,635)                   | 17.56%  |
| E02300           | 71,234,134                      | 71,912,102             | (677,968)                   | -0.95%  |
| E02400           | 526,514,454                     | 525,020,746            | 1,493,708                   | 0.28%   |
| E02500           | 223,597,024                     | 222,514,866            | 1,082,158                   | 0.48%   |
| E03150           | 11,795,245                      | 11,572,250             | 222,995                     | 1.89%   |
| E03210           | 10,693,660                      | 10,745,184             | (51,524)                    | -0.48%  |
| E03220           | 957,868                         | 961,792                | (3,924)                     | -0.41%  |
| E03230           | 4,686,828                       | 4,542,778              | 144,050                     | 3.07%   |
| E03240           | 11,158,127                      | 11,740,897             | (582,770)                   | -5.22%  |
| E03260           | 27,535,555                      | 27,560,358             | (24,803)                    | -0.09%  |
| E03270           | 25,677,807                      | 25,200,515             | 477,292                     | 1.86%   |
| E03290           | 3,355,278                       | 3,413,332              | (58,054)                    | -1.73%  |
| E03300           | 20,849,020                      | 20,881,626             | (32,606)                    | -0.16%  |
| E03400           | 456,333                         | 513,462                | (57,129)                    | -12.52%   |
| E03500           | 11,156,210                      | 6,911,341              | 4,244,869                   | 38.05%  |
| E04600           | 1,092,429,351                   | 1,069,438,488          | 22,990,863                  | 2.10%   |
| E04800           | 6,394,527,770                   | 6,405,890,212          | (11,362,442)                | -0.18%  |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E05100           | 1,228,072,309                   | 1,226,047,646          | 2,024,663                   | 0.16%   |
| E05200           | 1,356,364,509                   | 1,355,685,966          | 678,543                     | 0.05%   |
| E05800           | 1,260,955,131                   | 1,258,592,460          | 2,362,671                   | 0.19%   |
| E06000           | 5,677,800,445                   | 5,686,725,621          | (8,925,176)                 | -0.16%  |
| E06200           | 2,478,211,493                   | 2,477,535,747          | 675,746                     | 0.03%   |
| E06300           | 1,127,216,885                   | 1,126,304,504          | 912,381                     | 0.08%   |
| E06500           | 1,188,027,223                   | 1,186,604,143          | 1,423,080                   | 0.12%   |
| E07150           | 72,927,936                      | 71,767,405             | 1,160,531                   | 1.59%   |
| E07180           | 3,411,987                       | 3,443,707              | (31,720)                    | -0.93%  |
| E07200           | 9,406                           | 10,100                 | (694)                       | -7.38%  |
| E07220           | 27,726,578                      | 27,841,354             | (114,776)                   | -0.41%  |
| E07230           | 10,522,539                      | 10,435,870             | 86,669                      | 0.82%   |
| E07240           | 1,202,908                       | 1,210,885              | (7,977)                     | -0.66%  |
| E07260           | 1,266,559                       | 1,260,532              | 6,027                       | 0.48%   |
| E07300           | 19,115,247                      | 17,912,885             | 1,202,362                   | 6.29%   |
| E07400           | 2,580,523                       | 2,685,555              | (105,032)                   | -4.07%  |
| E07600           | 683,888                         | 695,088                | (11,200)                    | -1.64%  |
| E08800           | 1,188,027,195                   | 1,186,830,356          | 1,196,839                   | 0.10%   |
| E09400           | 48,773,186                      | 48,777,482             | (4,296)                     | -0.01%  |
| E09600           | 32,770,139                      | 32,167,799             | 602,340                     | 1.84%   |
| E09700           | 2,551                           | 1,472                  | 1,079                       | 42.30%  |
| E09800           | 18,590                          | 15,136                 | 3,454                       | 18.58%  |
| E09900           | 5,583,667                       | 5,833,932              | (250,265)                   | -4.48%  |
| E10300           | 1,235,651,479                   | 1,234,571,589          | 1,079,890                   | 0.09%   |
| E10605           | 1,391,500,161                   | 1,390,171,504          | 1,328,657                   | 0.10%   |
| E10700           | 1,023,112,148                   | 1,019,498,901          | 3,613,247                   | 0.35%   |
| E10900           | 261,962,988                     | 263,592,934            | (1,629,946)                 | -0.62%  |
| E10950           | 397,174                         | 400,088                | (2,914)                     | -0.73%  |
| E10960           | 8,805,984                       | 8,763,748              | 42,236                      | 0.48%   |
| E11070           | 27,717,367                      | 25,496,610             | 2,220,757                   | 8.01%   |
| E11100           | 104,569,724                     | 105,249,723            | (679,999)                   | -0.65%  |
| E11200           | 1,697,065                       | 1,668,215              | 28,850                      | 1.70%   |
| E11300           | 138,483                         | 145,234                | (6,751)                     | -4.87%  |
| E11400           | 137,497                         | 134,211                | 3,286                       | 2.39%   |
| E11550           | 553,130                         | 552,208                | 922                         | 0.17%   |
| E11601           | 5,965,744                       | 5,990,642              | (24,898)                    | -0.42%  |
| E11602           | 8,246,626                       | 8,135,771              | 110,855                     | 1.34%   |
| E11603           | 87,579,076                      | 84,785,444             | 2,793,632                   | 3.19%   |
| E11900           | -242,119,445                    | -239,291,175           | (2,828,270)                 | 1.17%   |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E12000           | 53,955,460                      | 54,030,881             | (75,421)                    | -0.14%  |
| E12200           | 840,059                         | 823,127                | 16,932                      | 2.02%   |
| E17500           | 129,825,203                     | 127,992,224            | 1,832,979                   | 1.41%   |
| E18400           | 299,502,963                     | 307,858,179            | (8,355,216)                 | -2.79%  |
| E18500           | 173,308,015                     | 172,347,961            | 960,054                     | 0.55%   |
| E18600           | 4,258                           | 7,812                  | (3,554)                     | -83.47%   |
| E19200           | 354,057,732                     | 355,259,565            | (1,201,833)                 | -0.34%  |
| E19550           | 5,366,230                       | 5,063,216              | 303,014                     | 5.65%   |
| E19700           | 199,270,460                     | 200,964,964            | (1,694,504)                 | -0.85%  |
| E19800           | 152,157,640                     | 153,785,391            | (1,627,751)                 | -1.07%  |
| E20100           | 49,047,100                      | 50,589,007             | (1,541,907)                 | -3.14%  |
| E20400           | 129,035,875                     | 130,364,668            | (1,328,793)                 | -1.03%  |
| E20500           | 4,945,470                       | 5,160,992              | (215,522)                   | -4.36%  |
| E20550           | 81,428,583                      | 81,901,799             | (473,216)                   | -0.58%  |
| E20600           | 7,223,334                       | 7,208,386              | 14,948                      | 0.21%   |
| E20800           | 90,388,804                      | 91,316,329             | (927,525)                   | -1.03%  |
| E21040           | 13,659                          | 13,395                 | 264                         | 1.93%   |
| E22320           | 164,148,484                     | 165,677,141            | (1,528,657)                 | -0.93%  |
| E22370           | 15,612,711                      | 15,733,868             | (121,157)                   | -0.78%  |
| E24515           | 17,000,437                      | 17,048,857             | (48,420)                    | -0.28%  |
| E24516           | 783,520,067                     | 817,854,641            | (34,334,574)                | -4.38%  |
| E24518           | 4,567,521                       | 4,567,537              | (16)                        | 0.00%   |
| E24560           | 613,964,257                     | 605,324,353            | 8,639,904                   | 1.41%   |
| E24570           | 901,704                         | 943,469                | (41,765)                    | -4.63%  |
| E24598           | 98,151,312                      | 99,116,931             | (965,619)                   | -0.98%  |
| E24615           | 2,399,346                       | 2,403,150              | (3,804)                     | -0.16%  |
| E25550           | 74,160,710                      | 74,574,731             | (414,021)                   | -0.56%  |
| E25820           | 50,406,188                      | 49,916,490             | 489,698                     | 0.97%   |
| E25850           | 108,069,778                     | 108,276,329            | (206,551)                   | -0.19%  |
| E25860           | 60,832,877                      | 60,833,426             | (549)                       | 0.00%   |
| E25920           | 34,537,927                      | 36,188,728             | (1,650,801)                 | -4.78%  |



## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E25940           | 86,098,725                      | 86,325,367             | (226,642)                   | -0.26%  |
| E25960           | 77,194,264                      | 76,609,894             | 584,370                     | 0.76%   |
| E25980           | 246,974,354                     | 249,081,643            | (2,107,289)                 | -0.85%  |
| E26100           | 26,677,716                      | 26,629,702             | 48,014                      | 0.18%   |
| E26110           | 7,508,903                       | 7,221,854              | 287,049                     | 3.82%   |
| E26160           | 8,261,238                       | 9,087,317              | (826,079)                   | -10.00%   |
| E26170           | 53,788,075                      | 53,863,426             | (75,351)                    | -0.14%  |
| E26180           | 55,832,280                      | 57,545,192             | (1,712,912)                 | -3.07%  |
| E26190           | 358,158,039                     | 355,858,728            | 2,299,311                   | 0.64%   |
| E26270           | 535,006,863                     | 531,845,909            | 3,160,954                   | 0.59%   |
| E26390           | 29,445,114                      | 29,476,703             | (31,589)                    | -0.11%  |
| E26400           | 4,263,311                       | 4,371,800              | (108,489)                   | -2.54%  |
| E27200           | 5,809,546                       | 5,420,442              | 389,104                     | 6.70%   |
| E30400           | 270,109,668                     | 268,521,458            | 1,588,210                   | 0.59%   |
| E30500           | 51,145,335                      | 52,812,586             | (1,667,251)                 | -3.26%  |
| E32800           | 17,791,756                      | 18,005,289             | (213,533)                   | -1.20%  |
| E33000           | 17,480,988                      | 17,070,847             | 410,141                     | 2.35%   |
| E53240           | 460,022                         | 426,741                | 33,281                      | 7.23%   |
| E53280           | 1,398,674                       | 1,383,796              | 14,878                      | 1.06%   |
| E53300           | 359,820                         | 454,571                | (94,751)                    | -26.33%   |
| E53317           | 1,269,046                       | 953,061                | 315,985                     | 24.90%  |
| E53410           | 20,705                          | 21,202                 | (497)                       | -2.40%  |
| E58950           | 53,254,047                      | 54,185,494             | (931,447)                   | -1.75%  |
| E58990           | 3,687,645                       | 3,691,824              | (4,179)                     | -0.11%  |
| E59560           | 475,364,965                     | 473,489,537            | 1,875,428                   | 0.39%   |
| E59680           | 1,213,064                       | 1,222,885              | (9,821)                     | -0.81%  |
| E59700           | 6,725,985                       | 6,699,819              | 26,166                      | 0.39%   |
| E59720           | 56,189,578                      | 55,687,109             | 502,469                     | 0.89%   |
| E60000           | 2,378,336,015                   | 2,370,870,967          | 7,465,048                   | 0.31%   |
| E62100           | 2,683,216,957                   | 2,673,753,136          | 9,463,821                   | 0.35%   |
| E62720           | 643,347,822                     | 787,654,740            | (144,306,918)               | -22.43%   |
| E62730           | 13,213,562                      | 16,144,686             | (2,931,124)                 | -22.18%   |
| E62740           | 656,507,418                     | 666,979,562            | (10,472,144)                | -1.60%  |
| E62900           | 16,931,040                      | 17,230,735             | (299,695)                   | -1.77%  |

## 2012 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

| Codes and Values | 2012 Full SOI Individual Sample | 2012 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|------------------|---------------------------------|------------------------|-----------------------------|---|
| E68000           | 67,890,561                      | 71,131,224             | (3,240,663)                 | -4.77%  |
| E82200           | 9,216,818                       | 7,378,815              | 1,838,003                   | 19.94%  |
| E87521           | 22,513,508                      | 22,384,298             | 129,210                     | 0.57%   |
| E87530           | 16,268,104                      | 16,033,833             | 234,271                     | 1.44%   |
| E87550           | 2,338,047                       | 2,345,632              | (7,585)                     | -0.32%  |
| P04470           | 2,065,817,801                   | 1,247,399,126          | 818,418,675                 | 39.62%  |
| P08000           | 442,556                         | 451,277                | (8,721)                     | -1.97%  |
| P22250           | 11,478,049                      | 9,504,388              | 1,973,661                   | 17.20%  |
| P23250           | 627,440,289                     | 638,920,324            | (11,480,035)                | -1.83%  |
| P25350           | 328,272,489                     | 326,044,960            | 2,227,529                   | 0.68%   |
| P25380           | 289,671,746                     | 287,412,897            | 2,258,849                   | 0.78%   |
| P25700           | 38,600,744                      | 38,624,970             | (24,226)                    | -0.06%  |
| P27895           | 3,917,472                       | 3,697,948              | 219,524                     | 5.60%   |
| P60100           | 70,791,819                      | 69,869,303             | 922,516                     | 1.30%   |
| P61850           | 233,113,669                     | 232,036,649            | 1,077,020                   | 0.46%   |
| P65300           | 220,595,538                     | 222,804,084            | (2,208,546)                 | -1.00%  |
| P65400           | 86,452,842                      | 88,223,315             | (1,770,473)                 | -2.05%  |
| P86421           | 26,890                          | 23,909                 | 2,981                       | 11.09%  |
| P87482           | 30,019,151                      | 32,571,629             | (2,552,478)                 | -8.50%  |
| S27860           | 7,500,119                       | 7,223,477              | 276,642                     | 3.69%   |
| T27800           | 6,974,457                       | 7,039,406              | (64,949)                    | -0.93%  |

**2012 PUBLIC USE TAX FILE**

2012 FEDERAL TAX FORMS (with element numbers referenced)

**2012 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.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

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 instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Presidential Election Campaign

Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

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

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a. b Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions) Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a b Qualified dividends 9b 10 Taxable refunds, credits, or offsets of state and local income taxes 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount 15b 16a Pensions and annuities 16a b Taxable amount 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount 20b 21 Other income. List type and amount 21 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 22

Adjusted Gross Income 23 Educator expenses 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 25 Health savings account deduction. Attach Form 8889 25 26 Moving expenses. Attach Form 3903 26 27 Deductible part of self-employment tax. Attach Schedule SE 27 28 Self-employed SEP, SIMPLE, and qualified plans 28 29 Self-employed health insurance deduction 29 30 Penalty on early withdrawal of savings 30 31a Alimony paid b Recipient's SSN 31a 32 IRA deduction 32 33 Student loan interest deduction 33 34 Tuition and fees. Attach Form 8917 34 35 Domestic production activities deduction. Attach Form 8903 35 36 Add lines 23 through 35 36 37 Subtract line 36 from line 22. This is your adjusted gross income 37

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [ ] You were born before January 2, 1948, [ ] Blind. Total boxes checked 39a [ ]
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b [ ]
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 Exemptions. Multiply \$3,800 by the number on line 6d.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instructions). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 962 election
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 19
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit. Attach Schedule 8812, if required.
52 Residential energy credits. Attach Form 5695
53 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59a Household employment taxes from Schedule H
b First-time homebuyer credit repayment. Attach Form 5405 if required
60 Other taxes. Enter code(s) from instructions
61 Add lines 55 through 60. This is your total tax

Payments

62 Federal income tax withheld from Forms W-2 and 1099
63 2012 estimated tax payments and amount applied from 2011 return
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Schedule 8812
66 American opportunity credit from Form 8863, line 8
67 Reserved
68 Amount paid with request for extension to file
69 Excess social security and tier 1 RRTA tax withheld
70 Credit for federal tax on fuels. Attach Form 4136
71 Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] 8801 d [ ] 8885
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [ ] Checking [ ] Savings
d Account number
75 Amount of line 73 you want applied to your 2013 estimated tax

Amount You Owe

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

Third Party Designee

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

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check [ ] if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

Standard Deduction for -
• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others: Single or Married filing separately, \$5,950 Married filing jointly or Qualifying widow(er), \$11,900 Head of household, \$8,700

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See instructions.

|                             |           |  |
|-----------------------------|-----------|--|
| Your first name and initial | Last name | OMB No. 1545-0074                      |
|                             |           | <b>Your social security number</b>     |
|                             |           | .....                                  |
|                             |           | <b>Spouse's social security number</b> |
|                             |           | .....                                  |

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

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

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

|                      |                               |                     |
|----------------------|-------------------------------|---------------------|
| Foreign country name | Foreign province/state/county | Foreign postal code |
|----------------------|-------------------------------|---------------------|

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  You  Spouse

**Filing status** Check only one box.

|  |  |
|--|--|
| <p><b>1</b> <input type="checkbox"/> Single</p> <p><b>2</b> <input type="checkbox"/> Married filing jointly (even if only one had income)</p> <p><b>3</b> <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶</p> | <p><b>4</b> <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶</p> <p><b>5</b> <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)</p> |
|--|--|

**Exemptions**

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

**b**  **Spouse**

**c Dependents:**

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) |
|----------------|-----------|--|-------------------------------------|--|
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |
|                |           |  |                                     | <input type="checkbox"/>   |

**d** Total number of exemptions claimed.

If more than six dependents, see instructions.

**Boxes checked on 6a and 6b**  
**No. of children on 6c who:**  
• lived with you  
• did not live with you due to divorce or separation (see instructions)  
**Dependents on 6c not entered above**  
**Add numbers on lines above ▶**

**Income**

|  |     |   |
|--|-----|---|
| <b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.                                 | 7   |   |
| <b>8a</b> Taxable interest. Attach Schedule B if required.                               | 8a  |   |
| <b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.                          | 8b  |   |
| <b>9a</b> Ordinary dividends. Attach Schedule B if required.                             | 9a  |   |
| <b>b</b> Qualified dividends (see instructions).   | 9b  |   |
| <b>10</b> Capital gain distributions (see instructions).                                 | 10  |   |
| <b>11a</b> IRA distributions.  | 11a | <b>11b</b> Taxable amount (see instructions). |
|  |     | 11b   |
| <b>12a</b> Pensions and annuities.   | 12a | <b>12b</b> Taxable amount (see instructions). |
|  |     | 12b   |
| <b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.                 | 13  |   |
| <b>14a</b> Social security benefits.   | 14a | <b>14b</b> Taxable amount (see instructions). |
|  |     | 14b   |
| <b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> . | 15  |   |

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

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

**Adjusted gross income**

|  |    |  |
|--|----|--|
| <b>16</b> Educator expenses (see instructions).                                      | 16 |  |
| <b>17</b> IRA deduction (see instructions).  | 17 |  |
| <b>18</b> Student loan interest deduction (see instructions).                        | 18 |  |
| <b>19</b> Tuition and fees. Attach Form 8917.  | 19 |  |
| <b>20</b> Add lines 16 through 19. These are your <b>total adjustments</b> .         | 20 |  |
| <b>21</b> Subtract line 20 from line 15. This is your <b>adjusted gross income</b> . | 21 |  |

Tax, credits, and payments

|            |   |      |  |
|------------|---|------|--|
| <b>22</b>  | Enter the amount from line 21 (adjusted gross income).  | 22   |  |
| <b>23a</b> | Check <input type="checkbox"/> <b>You</b> were born before January 2, 1948, <input type="checkbox"/> <b>Blind</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1948, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes checked</b> ▶ 23a <input type="checkbox"/> |      |  |
| <b>b</b>   | If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b <input type="checkbox"/>   |      |  |
| <b>24</b>  | Enter your <b>standard deduction</b> .  | 24   |  |
| <b>25</b>  | Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.  | 25   |  |
| <b>26</b>  | <b>Exemptions.</b> Multiply \$3,800 by the number on line 6d.   | 26   |  |
| <b>27</b>  | Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .   | ▶ 27 |  |
| <b>28</b>  | <b>Tax</b> , including any alternative minimum tax (see instructions).  | 28   |  |
| <b>29</b>  | Credit for child and dependent care expenses. Attach Form 2441.   | 29   |  |
| <b>30</b>  | Credit for the elderly or the disabled. Attach Schedule R.  | 30   |  |
| <b>31</b>  | Education credits from Form 8863, line 19.  | 31   |  |
| <b>32</b>  | Retirement savings contributions credit. Attach Form 8880.  | 32   |  |
| <b>33</b>  | Child tax credit. Attach Schedule 8812, if required.  | 33   |  |
| <b>34</b>  | Add lines 29 through 33. These are your <b>total credits</b> .  | 34   |  |
| <b>35</b>  | Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your <b>total tax</b> .  | 35   |  |
| <b>36</b>  | Federal income tax withheld from Forms W-2 and 1099.  | 36   |  |
| <b>37</b>  | 2012 estimated tax payments and amount applied from 2011 return.  | 37   |  |
| <b>38a</b> | <b>Earned income credit (EIC).</b>  | 38a  |  |
| <b>b</b>   | Nontaxable combat pay election.   | 38b  |  |
| <b>39</b>  | Additional child tax credit. Attach Schedule 8812.  | 39   |  |
| <b>40</b>  | American opportunity credit from Form 8863, line 8.   | 40   |  |
| <b>41</b>  | Add lines 36, 37, 38a, 39, and 40. These are your <b>total payments</b> .   | ▶ 41 |  |

**Standard Deduction for—**

- People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately, \$5,950
  - Married filing jointly or Qualifying widow(er), \$11,900
  - Head of household, \$8,700

If you have a qualifying child, attach Schedule EIC.

Refund

|            |   |    |  |
|------------|---|----|--|
| <b>42</b>  | If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you <b>overpaid</b> .                | 42 |  |
| <b>43a</b> | Amount of line 42 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 43a |    |  |
| <b>b</b>   | Routing number <input type="text"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |    |  |
| <b>d</b>   | Account number <input type="text"/>   |    |  |
| <b>44</b>  | Amount of line 42 you want <b>applied to your 2013 estimated tax</b> .  | 44 |  |

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

Amount you owe

|           |  |      |  |
|-----------|--|------|--|
| <b>45</b> | <b>Amount you owe.</b> Subtract line 41 from line 35. For details on how to pay, see instructions. | ▶ 45 |  |
| <b>46</b> | Estimated tax penalty (see instructions).  | 46   |  |

Third party designee

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

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

Sign here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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, <b>both</b> must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |

Paid preparer use only

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



Form  
**1040EZ**

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

**2012**

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 instructions.   |  |                               | Apt. no.                        | ▲ Make sure the SSN(s) above are correct. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). |  |                               |                                 |   |
| Foreign country name  |  | Foreign province/state/county | Foreign postal code             |   |

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
 You  Spouse

|   |                                   |   |  |  |  |
|---|-----------------------------------|---|--|--|--|
| <b>Income</b><br><br><b>Attach Form(s) W-2 here.</b><br><br>Enclose, but do not attach, any payment.          | <b>1</b>                          | Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.  | <b>1</b>   |  |  |
|   | <b>2</b>                          | Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.   | <b>2</b>   |  |  |
|   | <b>3</b>                          | Unemployment compensation and Alaska Permanent Fund dividends (see instructions).   | <b>3</b>   |  |  |
|   | <b>4</b>                          | Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .  | <b>4</b>   |  |  |
|   | <b>5</b>                          | If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse<br>If no one can claim you (or your spouse if a joint return), enter \$9,750 if <b>single</b> ; \$19,500 if <b>married filing jointly</b> . See back for explanation. | <b>5</b>   |  |  |
|   | <b>6</b>                          | Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .   | <b>6</b>   |  |  |
|   | <b>Payments, Credits, and Tax</b> | <b>7</b>  | Federal income tax withheld from Form(s) W-2 and 1099.                 | <b>7</b>   |  |
|   |                                   | <b>8a</b>   | <b>Earned income credit (EIC)</b> (see instructions).                  | <b>8a</b>  |  |
|   |                                   | <b>b</b>  | Nontaxable combat pay election. <b>8b</b>                              |  |  |
|   |                                   | <b>9</b>  | Add lines 7 and 8a. These are your <b>total payments and credits</b> . | <b>9</b>   |  |
| <b>Refund</b><br><br>Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888. | <b>10</b>                         | <b>Tax.</b> Use the amount on <b>line 6 above</b> to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.   | <b>10</b>  |  |  |
|   | <b>11a</b>                        | If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>  | <b>11a</b>   |  |  |
|   | <b>b</b>                          | Routing number <input type="text"/>   | <b>c</b>   | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |  |
|   | <b>d</b>                          | Account number <input type="text"/>   |  |  |  |
| <b>Amount You Owe</b>   | <b>12</b>                         | If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe</b> . For details on how to pay, see instructions.  | <b>12</b>  |  |  |

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

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

**Sign Here** 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 instructions.<br><br>Keep a copy for your records. | Your signature  | Date | Your occupation     | Daytime phone number   |
|  | Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> |

**Paid Preparer Use Only**

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

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).  
► Attach to Form 1040.

OMB No. 1545-0074

**2012**  
Attachment  
Sequence No. **07**

Your social security number

|  |   |  |    |  |  |
|--|---|--|----|--|--|
| <b>Medical and Dental Expenses</b>                       | <b>Caution.</b> Do not include expenses reimbursed or paid by others. |  |    |  |  |
|  | 1   | Medical and dental expenses (see instructions) . . . . .   | 1  |  |  |
|  | 2   | Enter amount from Form 1040, line 38 <input type="text" value="2"/>  | 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  |  |  |
| <b>Taxes You Paid</b>                                    | 5 State and local ( <b>check only one box</b> ):                      |  | 5  |  |  |
|  | a   | <input type="checkbox"/> Income taxes, or  | }  |  |  |
|  | b   | <input type="checkbox"/> General sales taxes   |    |  |  |
|  | 6   | Real estate taxes (see instructions) . . . . .   | 6  |  |  |
|  | 7   | Personal property taxes . . . . .  | 7  |  |  |
|  | 8   | Other taxes. List type and amount ► _____  | 8  |  |  |
|  | 9   | Add lines 5 through 8 . . . . .  | 9  |  |  |
| <b>Interest You Paid</b>                                 | 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 instructions and show that person's name, identifying no., and address ► _____ | 11 |  |  |
|  | 12  | Points not reported to you on Form 1098. See instructions for special rules . . . . .  | 12 |  |  |
|  | 13  | Mortgage insurance premiums (see instructions) . . . . .   | 13 |  |  |
|  | 14  | Investment interest. Attach Form 4952 if required. (See instructions.)   | 14 |  |  |
|  | 15  | Add lines 10 through 14 . . . . .  | 15 |  |  |
| <b>Gifts to Charity</b>                                  | 16  | Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .  | 16 |  |  |
|  | 17  | Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .  | 17 |  |  |
|  | 18  | Carryover from prior year . . . . .  | 18 |  |  |
|  | 19  | Add lines 16 through 18 . . . . .  | 19 |  |  |
| <b>Casualty and Theft Losses</b>                         | 20  | Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .  | 20 |  |  |
| <b>Job Expenses and Certain Miscellaneous Deductions</b> | 21  | Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► _____  | 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 <input type="text" value="25"/>   | 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 |  |  |
| <b>Other Miscellaneous Deductions</b>                    | 28  | Other—from list in instructions. List type and amount ► _____  | 28 |  |  |
| <b>Total Itemized Deductions</b>                         | 29  | Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40 . . . . .  | 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 (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.  
▶ Information about Schedule D and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).  
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

**2012**  
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**

| Complete Form 8949 before completing line 1, 2, or 3.<br>This form may be easier to complete if you round off cents to whole dollars.   | (d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d) | (e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g) | (h) Gain or (loss)<br>Subtract column (e) from column (d) and combine the result with column (g) |
|---|--|---|---|--|
| <b>1</b> Short-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b> . . . . .   |  |   |   |  |
| <b>2</b> Short-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b> . . . . .   |  |   |   |  |
| <b>3</b> Short-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</b> . . . . .   |  |   |   |  |
| <b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .   |  |   |   | <b>4</b>   |
| <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .  |  |   |   | <b>5</b>   |
| <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .   |  |   |   | <b>6</b> ( )   |
| <b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . . |  |   |   | <b>7</b>   |

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

| Complete Form 8949 before completing line 8, 9, or 10.<br>This form may be easier to complete if you round off cents to whole dollars.                           | (d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d) | (e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e) | (g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g) | (h) Gain or (loss)<br>Subtract column (e) from column (d) and combine the result with column (g) |
|--|---|--|--|--|
| <b>8</b> Long-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b> . . . . .  |   |  |  |  |
| <b>9</b> Long-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b> . . . . .  |   |  |  |  |
| <b>10</b> Long-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</b> . . . . .   |   |  |  |  |
| <b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .           |   |  |  | <b>11</b>  |
| <b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .                                     |   |  |  | <b>12</b>  |
| <b>13</b> Capital gain distributions. See the instructions . . . . .   |   |  |  | <b>13</b>  |
| <b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . . |   |  |  | <b>14</b> ( )  |
| <b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on the back . . . . .                       |   |  |  | <b>15</b>  |

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

Cat. No. 11338H

Schedule D (Form 1040) 2012

**Part III Summary**

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

# 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 in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

**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 41) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

|  |  |     |                      |
|--|--|-----|----------------------|
| 1.   | Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44)   | 1.  | <input type="text"/> |
| 2.   | Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)  | 2.  | <input type="text"/> |
| 3.   | Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g  | 3.  | <input type="text"/> |
| 4.   | Enter the amount from Form 4952, line 4e*  | 4.  | <input type="text"/> |
| 5.   | Subtract line 4 from line 3. If zero or less, enter -0-  | 5.  | <input type="text"/> |
| 6.   | Subtract line 5 from line 2. If zero or less, enter -0-**  | 6.  | <input type="text"/> |
| 7.   | Enter the <b>smaller</b> of line 15 or line 16 of Schedule D   | 7.  | <input type="text"/> |
| 8.   | Enter the <b>smaller</b> of line 3 or line 4   | 8.  | <input type="text"/> |
| 9.   | Subtract line 8 from line 7. If zero or less, enter -0-**  | 9.  | <input type="text"/> |
| 10.  | Add lines 6 and 9  | 10. | <input type="text"/> |
| 11.  | Add lines 18 and 19 of Schedule D**  | 11. | <input type="text"/> |
| 12.  | Enter the <b>smaller</b> of line 9 or line 11  | 12. | <input type="text"/> |
| 13.  | Subtract line 12 from line 10  | 13. | <input type="text"/> |
| 14.  | Subtract line 13 from line 1. If zero or less, enter -0-   | 14. | <input type="text"/> |
| 15.  | Enter:<br>• \$35,350 if single or married filing separately;<br>• \$70,700 if married filing jointly or qualifying widow(er); or<br>• \$47,350 if head of household  | 15. | <input type="text"/> |
| 16.  | Enter the <b>smaller</b> of line 1 or line 15  | 16. | <input type="text"/> |
| 17.  | Enter the <b>smaller</b> of line 14 or line 16   | 17. | <input type="text"/> |
| 18.  | Subtract line 10 from line 1. If zero or less, enter -0-   | 18. | <input type="text"/> |
| 19.  | Enter the <b>larger</b> of line 17 or line 18  | 19. | <input type="text"/> |
| 20.  | Subtract line 17 from line 16. This amount is taxed at 0%.   | 20. | <input type="text"/> |
| <b>If lines 1 and 16 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.</b>           |  |     |                      |
| 21.  | Enter the <b>smaller</b> of line 1 or line 13  | 21. | <input type="text"/> |
| 22.  | Enter the amount from line 20 (if line 20 is blank, enter -0-)   | 22. | <input type="text"/> |
| 23.  | Subtract line 22 from line 21. If zero or less, enter -0-  | 23. | <input type="text"/> |
| 24.  | Multiply line 23 by 15% (.15)  | 24. | <input type="text"/> |
| <b>If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.</b> |  |     |                      |
| 25.  | Enter the <b>smaller</b> of line 9 above or Schedule D, line 19  | 25. | <input type="text"/> |
| 26.  | Add lines 10 and 19  | 26. | <input type="text"/> |
| 27.  | Enter the amount from line 1 above   | 27. | <input type="text"/> |
| 28.  | Subtract line 27 from line 26. If zero or less, enter -0-  | 28. | <input type="text"/> |
| 29.  | Subtract line 28 from line 25. If zero or less, enter -0-  | 29. | <input type="text"/> |
| 30.  | Multiply line 29 by 25% (.25)  | 30. | <input type="text"/> |
| <b>If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.</b> |  |     |                      |
| 31.  | Add lines 19, 20, 23, and 29   | 31. | <input type="text"/> |
| 32.  | Subtract line 31 from line 1   | 32. | <input type="text"/> |
| 33.  | Multiply line 32 by 28% (.28)  | 33. | <input type="text"/> |
| 34.  | Figure the tax on the amount on line 19. If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet  | 34. | <input type="text"/> |
| 35.  | Add lines 24, 30, 33, and 34   | 35. | <input type="text"/> |
| 36.  | Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet   | 36. | <input type="text"/> |
| 37.  | <b>Tax on all taxable income (including capital gains and qualified dividends).</b> Enter the <b>smaller</b> of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions) | 37. | <input type="text"/> |

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

\*\*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44, before completing this line.

**SCHEDULE E  
(Form 1040)**

**Supplemental Income and Loss**

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

OMB No. 1545-0074

**2012**

Attachment  
Sequence No. **13**

Department of the Treasury  
Internal Revenue Service (99)

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

▶ Information about Schedule E and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

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 instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

**A** Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)  Yes  No

**B** If "Yes," did you or will you file required Forms 1099?  Yes  No

|           |   |  |                  |                   |     |
|-----------|---|--|------------------|-------------------|-----|
| <b>1a</b> | Physical address of each property (street, city, state, ZIP code) |  |                  |                   |     |
| <b>A</b>  |   |  |                  |                   |     |
| <b>B</b>  |   |  |                  |                   |     |
| <b>C</b>  |   |  |                  |                   |     |
| <b>1b</b> | Type of Property (from list below)                                | <b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions. | Fair Rental Days | Personal Use Days | QJV |
| <b>A</b>  |   |  | <b>A</b>         |                   |     |
| <b>B</b>  |   |  | <b>B</b>         |                   |     |
| <b>C</b>  |   |  | <b>C</b>         |                   |     |

**Type of Property:**

- 1 Single Family Residence      3 Vacation/Short-Term Rental      5 Land      7 Self-Rental
- 2 Multi-Family Residence      4 Commercial      6 Royalties      8 Other (describe)

| Income:          |  | Properties: |   | A |   | B |   | C |  |
|------------------|--|-------------|---|---|---|---|---|---|--|
| <b>3</b>         | Rents received . . . . .   | <b>3</b>    |   |   |   |   |   |   |  |
| <b>4</b>         | Royalties received . . . . .   | <b>4</b>    |   |   |   |   |   |   |  |
| <b>Expenses:</b> |  |             |   |   |   |   |   |   |  |
| <b>5</b>         | Advertising . . . . .  | <b>5</b>    |   |   |   |   |   |   |  |
| <b>6</b>         | Auto and travel (see instructions) . . . . .   | <b>6</b>    |   |   |   |   |   |   |  |
| <b>7</b>         | Cleaning and maintenance . . . . .   | <b>7</b>    |   |   |   |   |   |   |  |
| <b>8</b>         | Commissions. . . . .   | <b>8</b>    |   |   |   |   |   |   |  |
| <b>9</b>         | Insurance . . . . .  | <b>9</b>    |   |   |   |   |   |   |  |
| <b>10</b>        | Legal and other professional fees . . . . .  | <b>10</b>   |   |   |   |   |   |   |  |
| <b>11</b>        | Management fees . . . . .  | <b>11</b>   |   |   |   |   |   |   |  |
| <b>12</b>        | Mortgage interest paid to banks, etc. (see instructions)   | <b>12</b>   |   |   |   |   |   |   |  |
| <b>13</b>        | Other interest. . . . .  | <b>13</b>   |   |   |   |   |   |   |  |
| <b>14</b>        | Repairs. . . . .   | <b>14</b>   |   |   |   |   |   |   |  |
| <b>15</b>        | Supplies . . . . .   | <b>15</b>   |   |   |   |   |   |   |  |
| <b>16</b>        | Taxes . . . . .  | <b>16</b>   |   |   |   |   |   |   |  |
| <b>17</b>        | Utilities. . . . .   | <b>17</b>   |   |   |   |   |   |   |  |
| <b>18</b>        | Depreciation expense or depletion . . . . .  | <b>18</b>   |   |   |   |   |   |   |  |
| <b>19</b>        | Other (list) ▶ _____   | <b>19</b>   |   |   |   |   |   |   |  |
| <b>20</b>        | Total expenses. Add lines 5 through 19 . . . . .   | <b>20</b>   |   |   |   |   |   |   |  |
| <b>21</b>        | Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .   | <b>21</b>   |   |   |   |   |   |   |  |
| <b>22</b>        | Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .  | <b>22</b>   | ( | ) | ( | ) | ( | ) |  |
| <b>23a</b>       | Total of all amounts reported on line 3 for all rental properties . . . . .  | <b>23a</b>  |   |   |   |   |   |   |  |
| <b>b</b>         | Total of all amounts reported on line 4 for all royalty properties . . . . .   | <b>23b</b>  |   |   |   |   |   |   |  |
| <b>c</b>         | Total of all amounts reported on line 12 for all properties . . . . .  | <b>23c</b>  |   |   |   |   |   |   |  |
| <b>d</b>         | Total of all amounts reported on line 18 for all properties . . . . .  | <b>23d</b>  |   |   |   |   |   |   |  |
| <b>e</b>         | Total of all amounts reported on line 20 for all properties . . . . .  | <b>23e</b>  |   |   |   |   |   |   |  |
| <b>24</b>        | <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .   | <b>24</b>   |   |   |   |   |   |   |  |
| <b>25</b>        | <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here   | <b>25</b>   | ( | ) |   |   |   |   |  |
| <b>26</b>        | <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . . | <b>26</b>   |   |   |   |   |   |   |  |

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 instructions.

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

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

Table with 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 SE  
(Form 1040)**

**Self-Employment Tax**

OMB No. 1545-0074

**2012**  
Attachment  
Sequence No. **17**

Department of the Treasury  
Internal Revenue Service (99)

► Information about Schedule SE and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

► Attach to Form 1040 or Form 1040NR.

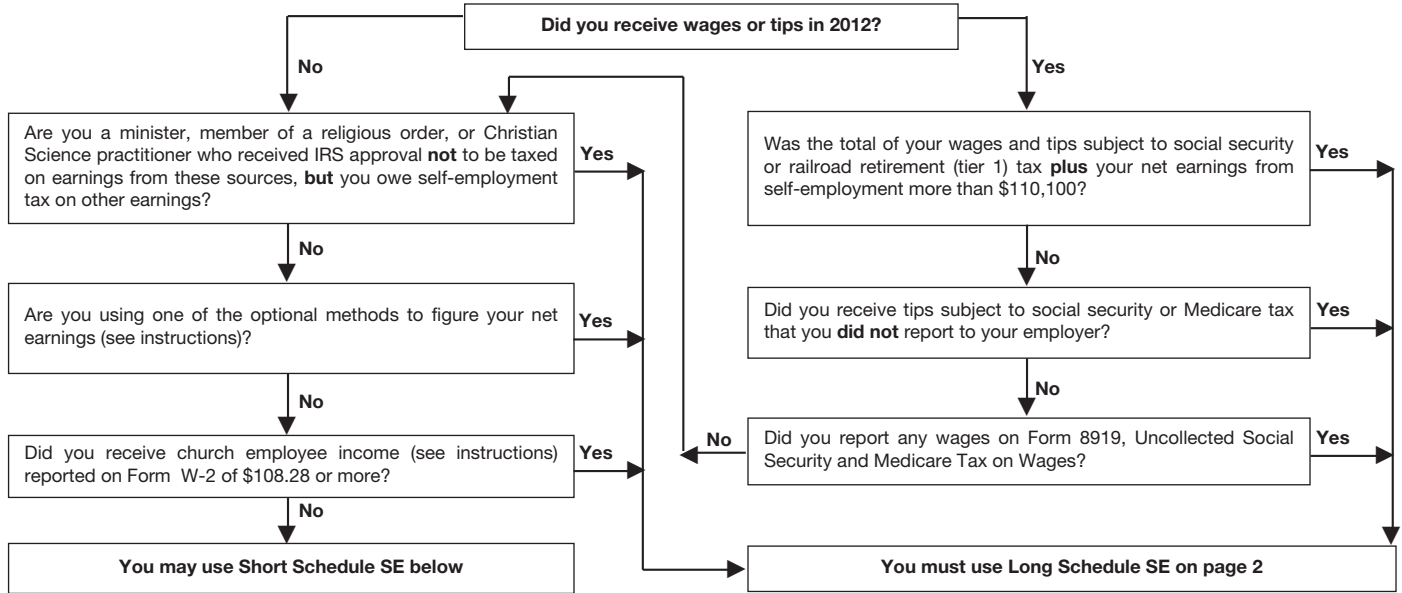
Name of person with self-employment income (as shown on Form 1040)

Social security number of person  
with self-employment income ►

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

**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* in the instructions.



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

|  |           |   |   |
|--|-----------|---|---|
| <b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .  | <b>1a</b> |   |   |
| <b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y . . . . .   | <b>1b</b> | ( | ) |
| <b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .                                | <b>2</b>  |   |   |
| <b>3</b> Combine lines 1a, 1b, and 2 . . . . .   | <b>3</b>  |   |   |
| <b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ►  | <b>4</b>  |   |   |
| <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.   |           |   |   |
| <b>5 Self-employment tax.</b> If the amount on line 4 is:<br>• \$110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b><br>• More than \$110,100, multiply line 4 by 2.9% (.029). Then, add \$11,450.40 to the result. Enter the total here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b> . . . . . | <b>5</b>  |   |   |
| <b>6 Deduction for employer-equivalent portion of self-employment tax.</b><br>If the amount on line 5 is:<br>• \$14,643.30 or less, multiply line 5 by 57.51% (.5751)<br>• More than \$14,643.30, multiply line 5 by 50% (.50) and add \$1,100 to the result.<br>Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> . . . . .                                 | <b>6</b>  |   |   |



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

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

**Section B—Long Schedule SE**

**Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

**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 . . . . .

|           |   |           |            |
|-----------|---|-----------|------------|
| <b>1a</b> | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)   |           |            |
| <b>b</b>  | If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y   | (         | )          |
| <b>2</b>  | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions) |           |            |
| <b>3</b>  | Combine lines 1a, 1b, and 2   |           |            |
| <b>4a</b> | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.   |           |            |
| <b>b</b>  | If you elect one or both of the optional methods, enter the total of lines 15 and 17 here   |           |            |
| <b>c</b>  | Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ▶  |           |            |
| <b>5a</b> | Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income   | <b>5a</b> |            |
| <b>b</b>  | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-   | <b>5b</b> |            |
| <b>6</b>  | Add lines 4c and 5b   | <b>6</b>  |            |
| <b>7</b>  | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012   | <b>7</b>  | 110,100 00 |
| <b>8a</b> | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$110,100 or more, skip lines 8b through 10, and go to line 11   | <b>8a</b> |            |
| <b>b</b>  | Unreported tips subject to social security tax (from Form 4137, line 10)  | <b>8b</b> |            |
| <b>c</b>  | Wages subject to social security tax (from Form 8919, line 10)  | <b>8c</b> |            |
| <b>d</b>  | Add lines 8a, 8b, and 8c  | <b>8d</b> |            |
| <b>9</b>  | Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶  | <b>9</b>  |            |
| <b>10</b> | Multiply the <b>smaller</b> of line 6 or line 9 by 10.4% (.104)   | <b>10</b> |            |
| <b>11</b> | Multiply line 6 by 2.9% (.029)  | <b>11</b> |            |
| <b>12</b> | <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 56, or Form 1040NR, line 54</b>   | <b>12</b> |            |
| <b>13</b> | <b>Deduction for employer-equivalent portion of self-employment tax.</b> Add the two following amounts.<br>• 59.6% (.596) of line 10.<br>• One-half of line 11.<br>Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b>  | <b>13</b> |            |

**Part II Optional Methods To Figure Net Earnings** (see instructions)

|   |   |           |          |
|---|---|-----------|----------|
| <b>Farm Optional Method.</b> You may use this method <b>only</b> if (a) your gross farm income <sup>1</sup> was not more than \$6,780, or (b) your net farm profits <sup>2</sup> were less than \$4,894.  |   |           |          |
| <b>14</b>   | Maximum income for optional methods   | <b>14</b> | 4,520 00 |
| <b>15</b>   | Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income <sup>1</sup> (not less than zero) or \$4,520. Also include this amount on line 4b above                  | <b>15</b> |          |
| <b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if (a) your net nonfarm profits <sup>3</sup> were less than \$4,894 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no more than five times. |   |           |          |
| <b>16</b>   | Subtract line 15 from line 14   | <b>16</b> |          |
| <b>17</b>   | Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income <sup>4</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above | <b>17</b> |          |

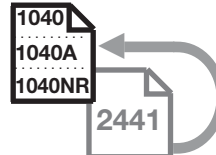
<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

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

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

**Child and Dependent Care Expenses**



Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ Information about Form 2441 and its separate instructions is at [www.irs.gov/form2441](http://www.irs.gov/form2441).

Name(s) shown on return

Your social security number

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

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

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

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

**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 2012 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 31

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

**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

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

**7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

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

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

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions

**10** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46

**Part III Dependent Care Benefits**

|           |   |           |   |   |
|-----------|---|-----------|---|---|
| <b>12</b> | Enter the total amount of <b>dependent care benefits</b> you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .                                  | <b>12</b> |   |   |
| <b>13</b> | Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions . . . . .   | <b>13</b> |   |   |
| <b>14</b> | Enter the amount, if any, you forfeited or carried forward to 2013. See instructions . . . . .  | <b>14</b> | ( | ) |
| <b>15</b> | Combine lines 12 through 14. See instructions . . . . .   | <b>15</b> |   |   |
| <b>16</b> | Enter the total amount of <b>qualified expenses</b> incurred in 2012 for the care of the <b>qualifying person(s)</b> . . . . .  | <b>16</b> |   |   |
| <b>17</b> | Enter the <b>smaller</b> of line 15 or 16 . . . . .   | <b>17</b> |   |   |
| <b>18</b> | Enter your <b>earned income</b> . See instructions . . . . .  | <b>18</b> |   |   |
| <b>19</b> | Enter the amount shown below that applies to you.<br><ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see instructions.</li> <li>• All others, enter the amount from line 18.</li> </ul>   | <b>19</b> |   |   |
| <b>20</b> | Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .   | <b>20</b> |   |   |
| <b>21</b> | Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .  | <b>21</b> |   |   |
| <b>22</b> | Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)<br><input type="checkbox"/> <b>No.</b> Enter -0-.<br><input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .   | <b>22</b> |   |   |
| <b>23</b> | Subtract line 22 from line 15 . . . . .   | <b>23</b> |   |   |
| <b>24</b> | <b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .  | <b>24</b> |   |   |
| <b>25</b> | <b>Excluded benefits. Form 1040 and 1040NR filers:</b> If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .   | <b>25</b> |   |   |
| <b>26</b> | <b>Taxable benefits. Form 1040 and 1040NR filers:</b> Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB."<br><b>Form 1040A filers:</b> Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . . | <b>26</b> |   |   |

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

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>27</b> | Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .   | <b>27</b> |  |  |
| <b>28</b> | <b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .  | <b>28</b> |  |  |
| <b>29</b> | Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2011 expenses in 2012, see the instructions for line 9 . . . . .  | <b>29</b> |  |  |
| <b>30</b> | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . . | <b>30</b> |  |  |
| <b>31</b> | Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .  | <b>31</b> |  |  |

# General Business Credit

► Information about Form 3800 and its separate instructions is at [www.irs.gov/form3800](http://www.irs.gov/form3800).  
 ► Attach to your tax return.

Identifying number

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
 (See instructions and complete Part(s) III before Parts I and II)

|          |  |          |  |  |
|----------|--|----------|--|--|
| <b>1</b> | General business credit from line 2 of all Parts III with box A checked . . . . .  | <b>1</b> |  |  |
| <b>2</b> | Passive activity credits from line 2 of all Parts III with box B checked   | <b>2</b> |  |  |
| <b>3</b> | Enter the applicable passive activity credits allowed for 2012 (see instructions) . . . . .  | <b>3</b> |  |  |
| <b>4</b> | Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . . . | <b>4</b> |  |  |
| <b>5</b> | Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . . .                         | <b>5</b> |  |  |
| <b>6</b> | Add lines 1, 3, 4, and 5 . . . . .   | <b>6</b> |  |  |

**Part II Allowable Credit**

|            |  |            |  |  |
|------------|--|------------|--|--|
| <b>7</b>   | Regular tax before credits:<br><ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . . . . .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .</li> </ul> | <b>7</b>   |  |  |
| <b>8</b>   | Alternative minimum tax:<br><ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>   | <b>8</b>   |  |  |
| <b>9</b>   | Add lines 7 and 8 . . . . .  | <b>9</b>   |  |  |
| <b>10a</b> | Foreign tax credit . . . . .   | <b>10a</b> |  |  |
| <b>b</b>   | Certain allowable credits (see instructions) . . . . .   | <b>10b</b> |  |  |
| <b>c</b>   | Add lines 10a and 10b . . . . .  | <b>10c</b> |  |  |
| <b>11</b>  | <b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a  | <b>11</b>  |  |  |
| <b>12</b>  | <b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0-  | <b>12</b>  |  |  |
| <b>13</b>  | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .   | <b>13</b>  |  |  |
| <b>14</b>  | Tentative minimum tax:<br><ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>   | <b>14</b>  |  |  |
| <b>15</b>  | Enter the greater of line 13 or line 14 . . . . .  | <b>15</b>  |  |  |
| <b>16a</b> | Subtract line 15 from line 11. If zero or less, enter -0-  | <b>16a</b> |  |  |
| <b>b</b>   | Reserved . . . . .   | <b>16b</b> |  |  |
| <b>c</b>   | Reserved . . . . .   | <b>16c</b> |  |  |
| <b>17a</b> | Enter the <b>smaller</b> of line 6 or line 16a<br><b>C corporations:</b> See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.  | <b>17a</b> |  |  |
| <b>b</b>   | Reserved . . . . .   | <b>17b</b> |  |  |
| <b>c</b>   | Reserved . . . . .   | <b>17c</b> |  |  |

**Part II Allowable Credit** (Continued)

**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>18</b> | Multiply line 14 by 75% (.75) (see instructions) . . . . .  | <b>18</b> |  |  |
| <b>19</b> | Enter the greater of line 13 or line 18 . . . . .   | <b>19</b> |  |  |
| <b>20</b> | Subtract line 19 from line 11. If zero or less, enter -0- . . . . .   | <b>20</b> |  |  |
| <b>21</b> | Subtract line 17a from line 20. If zero or less, enter -0- . . . . .  | <b>21</b> |  |  |
| <b>22</b> | Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .  | <b>22</b> |  |  |
| <b>23</b> | Passive activity credit from line 3 of all Parts III with box B checked   | <b>23</b> |  |  |
| <b>24</b> | Enter the applicable passive activity credit allowed for 2012 (see instructions) . . . . .  | <b>24</b> |  |  |
| <b>25</b> | Add lines 22 and 24 . . . . .   | <b>25</b> |  |  |
| <b>26</b> | Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .   | <b>26</b> |  |  |
| <b>27</b> | Subtract line 13 from line 11. If zero or less, enter -0- . . . . .   | <b>27</b> |  |  |
| <b>28</b> | Add lines 17a and 26 . . . . .  | <b>28</b> |  |  |
| <b>29</b> | Subtract line 28 from line 27. If zero or less, enter -0- . . . . .   | <b>29</b> |  |  |
| <b>30</b> | Enter the general business credit from line 5 of all Parts III with box A checked . . . . .   | <b>30</b> |  |  |
| <b>31</b> | Enter the total eligible small business credit from line 6 of all Parts III with box E checked . . . . .  | <b>31</b> |  |  |
| <b>32</b> | Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked . . . . .   | <b>32</b> |  |  |
| <b>33</b> | Enter the applicable passive activity credits allowed for 2012 (see instructions) . . . . .   | <b>33</b> |  |  |
| <b>34</b> | Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .  | <b>34</b> |  |  |
| <b>35</b> | Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions) . . . . .  | <b>35</b> |  |  |
| <b>36</b> | Add lines 30, 31, 33, 34, and 35 . . . . .  | <b>36</b> |  |  |
| <b>37</b> | Enter the <b>smaller</b> of line 29 or line 36 . . . . .  | <b>37</b> |  |  |
| <b>38</b> | <b>Credit allowed for the current year.</b> Add lines 28 and 37.<br>Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return:<br><ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 53, or Form 1040NR, line 50 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul> | <b>38</b> |  |  |

Name(s) shown on return

Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A**  General Business Credit From a Non-Passive Activity
- B**  General Business Credit From a Passive Activity
- C**  General Business Credit Carryforwards
- D**  General Business Credit Carrybacks
- E**  Eligible Small Business Credit From a Non-Passive Activity
- F**  Eligible Small Business Credit From a Passive Activity
- G**  Eligible Small Business Credit Carryforwards
- H**  Eligible Small Business Credit Carrybacks

**I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III

|   | (a) Description of credit  | (b) If claiming the credit from a pass-through entity, enter the EIN | (c) Enter the appropriate amount |
|---|--|--|----------------------------------|
| <b>Note.</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity. |  |  |                                  |
| <b>1a</b>   | Investment (Form 3468, Part II only) (attach Form 3468)  | <b>1a</b>  |                                  |
| <b>b</b>  | Reserved   | <b>1b</b>  |                                  |
| <b>c</b>  | Increasing research activities (Form 6765)   | <b>1c</b>  |                                  |
| <b>d</b>  | Low-income housing (Form 8586, Part I only)  | <b>1d</b>  |                                  |
| <b>e</b>  | Disabled access (Form 8826) (see instructions for limitation)                                      | <b>1e</b>  |                                  |
| <b>f</b>  | Renewable electricity, refined coal, and Indian coal production (Form 8835)                        | <b>1f</b>  |                                  |
| <b>g</b>  | Indian employment (Form 8845)  | <b>1g</b>  |                                  |
| <b>h</b>  | Orphan drug (Form 8820)  | <b>1h</b>  |                                  |
| <b>i</b>  | New markets (Form 8874)  | <b>1i</b>  |                                  |
| <b>j</b>  | Small employer pension plan startup costs (Form 8881) (see instructions for limitation)            | <b>1j</b>  |                                  |
| <b>k</b>  | Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) | <b>1k</b>  |                                  |
| <b>l</b>  | Biodiesel and renewable diesel fuels (attach Form 8864)  | <b>1l</b>  |                                  |
| <b>m</b>  | Low sulfur diesel fuel production (Form 8896)  | <b>1m</b>  |                                  |
| <b>n</b>  | Distilled spirits (Form 8906)  | <b>1n</b>  |                                  |
| <b>o</b>  | Nonconventional source fuel (Form 8907)  | <b>1o</b>  |                                  |
| <b>p</b>  | Energy efficient home (Form 8908)  | <b>1p</b>  |                                  |
| <b>q</b>  | Energy efficient appliance (Form 8909)   | <b>1q</b>  |                                  |
| <b>r</b>  | Alternative motor vehicle (Form 8910)  | <b>1r</b>  |                                  |
| <b>s</b>  | Alternative fuel vehicle refueling property (Form 8911)  | <b>1s</b>  |                                  |
| <b>t</b>  | Reserved   | <b>1t</b>  |                                  |
| <b>u</b>  | Mine rescue team training (Form 8923)  | <b>1u</b>  |                                  |
| <b>v</b>  | Agricultural chemicals security (Form 8931) (see instructions for limitation)                      | <b>1v</b>  |                                  |
| <b>w</b>  | Employer differential wage payments (Form 8932)  | <b>1w</b>  |                                  |
| <b>x</b>  | Carbon dioxide sequestration (Form 8933)   | <b>1x</b>  |                                  |
| <b>y</b>  | Qualified plug-in electric drive motor vehicle (Form 8936)   | <b>1y</b>  |                                  |
| <b>z</b>  | Qualified plug-in electric vehicle (Form 8834, Part I only)  | <b>1z</b>  |                                  |
| <b>aa</b>   | New hire retention (Form 5884-B)   | <b>1aa</b>   |                                  |
| <b>bb</b>   | General credits from an electing large partnership (Schedule K-1 (Form 1065-B))                    | <b>1bb</b>   |                                  |
| <b>zz</b>   | Other  | <b>1zz</b>   |                                  |
| <b>2</b>  | Add lines 1a through 1zz and enter here  | <b>2</b>   |                                  |
| <b>3</b>  | Enter the amount from Form 8844  | <b>3</b>   |                                  |
| <b>4a</b>   | Investment (Form 3468, Part III) (attach Form 3468)  | <b>4a</b>  |                                  |
| <b>b</b>  | Work opportunity (Form 5884)   | <b>4b</b>  |                                  |
| <b>c</b>  | Alcohol and cellulosic biofuel fuels (Form 6478)   | <b>4c</b>  |                                  |
| <b>d</b>  | Low-income housing (Form 8586, Part II)  | <b>4d</b>  |                                  |
| <b>e</b>  | Renewable electricity, refined coal, and Indian coal production (Form 8835)                        | <b>4e</b>  |                                  |
| <b>f</b>  | Employer social security and Medicare taxes paid on certain employee tips (Form 8846)              | <b>4f</b>  |                                  |
| <b>g</b>  | Qualified railroad track maintenance (Form 8900)   | <b>4g</b>  |                                  |
| <b>h</b>  | Small employer health insurance premiums (Form 8941)   | <b>4h</b>  |                                  |
| <b>i</b>  | Reserved   | <b>4i</b>  |                                  |
| <b>j</b>  | Reserved   | <b>4j</b>  |                                  |
| <b>z</b>  | Other  | <b>4z</b>  |                                  |
| <b>5</b>  | Add lines 4a through 4z and enter here   | <b>5</b>   |                                  |
| <b>6</b>  | Add lines 2, 3, and 5  | <b>6</b>   |                                  |

## Investment Interest Expense Deduction

Department of the Treasury  
Internal Revenue Service (99)

▶ Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952).

▶ Attach to your tax return.

2012

Attachment  
Sequence No. **51**

Name(s) shown on return

Identifying number

### Part I Total Investment Interest Expense

|          |  |          |  |
|----------|--|----------|--|
| <b>1</b> | Investment interest expense paid or accrued in 2012 (see instructions) | <b>1</b> |  |
| <b>2</b> | Disallowed investment interest expense from 2011 Form 4952, line 7     | <b>2</b> |  |
| <b>3</b> | <b>Total investment interest expense.</b> Add lines 1 and 2            | <b>3</b> |  |

### Part II Net Investment Income

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

### Part III Investment Interest Expense Deduction

|          |   |          |  |
|----------|---|----------|--|
| <b>7</b> | Disallowed investment interest expense to be carried forward to 2013. Subtract line 6 from line 3. If zero or less, enter -0- | <b>7</b> |  |
| <b>8</b> | <b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions                       | <b>8</b> |  |



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 <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-  | 2  |   |   |
| 3  | Taxes from Schedule A (Form 1040), line 9   | 3  |   |   |
| 4  | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line   | 4  |   |   |
| 5  | Miscellaneous deductions from Schedule A (Form 1040), line 27.  | 5  |   |   |
| 6  | Skip this line. It is reserved for future use   | 6  |   |   |
| 7  | Tax refund from Form 1040, line 10 or line 21   | 7  | ( | ) |
| 8  | Investment interest expense (difference between regular tax and AMT).   | 8  |   |   |
| 9  | Depletion (difference between regular tax and AMT)  | 9  |   |   |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount  | 10 |   |   |
| 11 | Alternative tax net operating loss deduction  | 11 | ( | ) |
| 12 | Interest from specified private activity bonds exempt from the regular tax  | 12 |   |   |
| 13 | Qualified small business stock (7% of gain excluded under section 1202)   | 13 |   |   |
| 14 | Exercise of incentive stock options (excess of AMT income over regular tax income)  | 14 |   |   |
| 15 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)   | 15 |   |   |
| 16 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)   | 16 |   |   |
| 17 | Disposition of property (difference between AMT and regular tax gain or loss)   | 17 |   |   |
| 18 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)  | 18 |   |   |
| 19 | Passive activities (difference between AMT and regular tax income or loss)  | 19 |   |   |
| 20 | Loss limitations (difference between AMT and regular tax income or loss)  | 20 |   |   |
| 21 | Circulation costs (difference between regular tax and AMT)  | 21 |   |   |
| 22 | Long-term contracts (difference between AMT and regular tax income)   | 22 |   |   |
| 23 | Mining costs (difference between regular tax and AMT)   | 23 |   |   |
| 24 | Research and experimental costs (difference between regular tax and AMT)  | 24 |   |   |
| 25 | Income from certain installment sales before January 1, 1987  | 25 | ( | ) |
| 26 | Intangible drilling costs preference  | 26 |   |   |
| 27 | Other adjustments, including income-based related adjustments   | 27 |   |   |
| 28 | <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately, see instructions.)  | 28 |   |   |

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

|    |   |    |  |  |
|----|---|----|--|--|
| 29 | Exemption. See 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 31, 33, and 35, and go to line 34.  | 30 |  |  |
| 31 | <ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul> | 31 |  |  |
| 32 | Alternative minimum tax foreign tax credit (see instructions)   | 32 |  |  |
| 33 | Tentative minimum tax. Subtract line 32 from line 31  | 33 |  |  |
| 34 | Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)  | 34 |  |  |
| 35 | <b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45   | 35 |  |  |



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

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

|   |   |           |  |           |  |
|---|---|-----------|--|-----------|--|
| <b>36</b>   | Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 . . . . .   |           |  | <b>36</b> |  |
| <b>37</b>   | Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . . | <b>37</b> |  |           |  |
| <b>38</b>   | Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .   | <b>38</b> |  |           |  |
| <b>39</b>   | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .                           | <b>39</b> |  |           |  |
| <b>40</b>   | Enter the <b>smaller</b> of line 36 or line 39 . . . . .  |           |  | <b>40</b> |  |
| <b>41</b>   | Subtract line 40 from line 36 . . . . .   |           |  | <b>41</b> |  |
| <b>42</b>   | If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . ▶  |           |  | <b>42</b> |  |
| <b>43</b>   | Enter: <ul style="list-style-type: none"> <li>• \$70,700 if married filing jointly or qualifying widow(er),</li> <li>• \$35,350 if single or married filing separately, or</li> <li>• \$47,350 if head of household.</li> </ul> } . . . . .   | <b>43</b> |  |           |  |
| <b>44</b>   | Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .                                     | <b>44</b> |  |           |  |
| <b>45</b>   | Subtract line 44 from line 43. If zero or less, enter -0- . . . . .   | <b>45</b> |  |           |  |
| <b>46</b>   | Enter the <b>smaller</b> of line 36 or line 37 . . . . .  | <b>46</b> |  |           |  |
| <b>47</b>   | Enter the <b>smaller</b> of line 45 or line 46 . . . . .  | <b>47</b> |  |           |  |
| <b>48</b>   | Subtract line 47 from line 46 . . . . .   | <b>48</b> |  |           |  |
| <b>49</b>   | Multiply line 48 by 15% (.15) . . . . . ▶   |           |  | <b>49</b> |  |
| <b>If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.</b> |   |           |  |           |  |
| <b>50</b>   | Subtract line 46 from line 40 . . . . .   | <b>50</b> |  |           |  |
| <b>51</b>   | Multiply line 50 by 25% (.25) . . . . . ▶   |           |  | <b>51</b> |  |
| <b>52</b>   | Add lines 42, 49, and 51 . . . . .  |           |  | <b>52</b> |  |
| <b>53</b>   | If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .  |           |  | <b>53</b> |  |
| <b>54</b>   | Enter the <b>smaller</b> of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 . . . . .   |           |  | <b>54</b> |  |

# Passive Activity Loss Limitations

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

**2012**  
Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

## Part I 2012 Passive Activity Loss

**Caution:** Complete Worksheets 1, 2, and 3 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 in the instructions.)

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

### Commercial Revitalization Deductions From Rental Real Estate Activities

|   |             |  |   |
|---|-------------|--|---|
| <b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)                     | <b>2a</b> ( |  | ) |
| <b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) | <b>2b</b> ( |  | ) |
| <b>c</b> Add lines 2a and 2b  | <b>2c</b> ( |  | ) |

### All Other Passive Activities

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

|  |          |  |  |
|--|----------|--|--|
| <b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used | <b>4</b> |  |  |
|--|----------|--|--|

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

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

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

|   |           |  |  |
|---|-----------|--|--|
| <b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4  | <b>5</b>  |  |  |
| <b>6</b> Enter \$150,000. If married filing separately, see instructions  | <b>6</b>  |  |  |
| <b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)                                      | <b>7</b>  |  |  |
| <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8. |           |  |  |
| <b>8</b> Subtract line 7 from line 6  | <b>8</b>  |  |  |
| <b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions  | <b>9</b>  |  |  |
| <b>10</b> Enter the <b>smaller</b> of line 5 or line 9  | <b>10</b> |  |  |

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 in the instructions.

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

## Part IV Total Losses Allowed

|  |           |  |  |
|--|-----------|--|--|
| <b>15</b> Add the income, if any, on lines 1a and 3a and enter the total   | <b>15</b> |  |  |
| <b>16</b> <b>Total losses allowed from all passive activities for 2012.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return | <b>16</b> |  |  |

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

► Information about Form 8801 and its separate instructions is at [www.irs.gov/form8801](http://www.irs.gov/form8801).  
► Attach to Form 1040, 1040NR, or 1041.

Identifying number

**Part I Net Minimum Tax on Exclusion Items**

|           |  |           |                          |
|-----------|--|-----------|--------------------------|
| <b>1</b>  | Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions . . . . .  | <b>1</b>  |                          |
| <b>2</b>  | Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .  | <b>2</b>  |                          |
| <b>3</b>  | Minimum tax credit net operating loss deduction (see instructions) . . . . .   | <b>3</b>  | (                      ) |
| <b>4</b>  | Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$223,900 and you were married filing separately for 2011, see instructions . . . . .  | <b>4</b>  |                          |
| <b>5</b>  | Enter: \$74,450 if married filing jointly or qualifying widow(er) for 2011; \$48,450 if single or head of household for 2011; or \$37,225 if married filing separately for 2011. Estates and trusts, enter \$22,500  | <b>5</b>  |                          |
| <b>6</b>  | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2011; \$112,500 if single or head of household for 2011; or \$75,000 if married filing separately for 2011. Estates and trusts, enter \$75,000 . . . . .  | <b>6</b>  |                          |
| <b>7</b>  | Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .  | <b>7</b>  |                          |
| <b>8</b>  | Multiply line 7 by 25% (.25) . . . . .   | <b>8</b>  |                          |
| <b>9</b>  | Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2011, see instructions  | <b>9</b>  |                          |
| <b>10</b> | Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .  | <b>10</b> |                          |
| <b>11</b> | <ul style="list-style-type: none"> <li>• If for 2011 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If for 2011 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.</li> </ul> | <b>11</b> |                          |
| <b>12</b> | Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .   | <b>12</b> |                          |
| <b>13</b> | Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .  | <b>13</b> |                          |
| <b>14</b> | Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55 . . . . .   | <b>14</b> |                          |
| <b>15</b> | <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .   | <b>15</b> |                          |

**Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2013**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>16</b> | Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56 . . .  | <b>16</b> |  |
| <b>17</b> | Enter the amount from line 15 . . . . .   | <b>17</b> |  |
| <b>18</b> | Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .  | <b>18</b> |  |
| <b>19</b> | <b>2011 credit carryforward.</b> Enter the amount from your 2011 Form 8801, line 28 . . . . .   | <b>19</b> |  |
| <b>20</b> | Enter your 2011 unallowed qualified electric vehicle credit (see instructions) . . . . .  | <b>20</b> |  |
| <b>21</b> | Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .  | <b>21</b> |  |
| <b>22</b> | Enter your 2012 regular income tax liability minus allowable credits (see instructions) . . . . .   | <b>22</b> |  |
| <b>23</b> | Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54 . . .  | <b>23</b> |  |
| <b>24</b> | Subtract line 23 from line 22. If zero or less, enter -0- . . . . .   | <b>24</b> |  |
| <b>25</b> | <b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 50 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .   | <b>25</b> |  |
| <b>26</b> | <b>Estates and trusts:</b> Skip lines 26 and 27 and go to line 28.<br><b>Individuals:</b> Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)?<br><br><input type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28.<br><br><input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . . | <b>26</b> |  |
| <b>27</b> | Is line 26 more than line 25?<br><br><input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28.<br><br><input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit.</b> Enter the result here and on your 2012 Form 1040, line 71 (check box <b>c</b> ), or Form 1040NR, line 67 (check box <b>c</b> ) . . . . .         | <b>27</b> |  |
| <b>28</b> | <b>Credit carryforward to 2013.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years . . . . .   | <b>28</b> |  |

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

**Caution.** If you did not complete the 2011 Qualified Dividends and Capital Gain Tax Worksheet, the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule D (Form 1041), see the instructions before completing this part.

**29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2011, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . **29**

**Caution.** If for **2011** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

**30** Enter the amount from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2011 Schedule D Tax Worksheet, or the amount from line 22 of the 2011 Schedule D (Form 1041), whichever applies\* . . . . . **30**

**If you figured your 2011 tax using the 2011 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 2011 Schedule D (Form 1040), or line 14b, column (2), of the 2011 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 2011 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 2011), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions . . . . . ▶ **35**

**36** Enter:  
 • \$69,000 if married filing jointly or qualifying widow(er) for 2011,  
 • \$34,500 if single or married filing separately for 2011,  
 • \$46,250 if head of household for 2011, or  
 • \$2,300 for an estate or trust.  
 Form 1040NR filers, see instructions . . . . . **36**

**37** Enter the amount from line 7 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2011 Schedule D Tax Worksheet, or the amount from line 23 of the 2011 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2011 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **37**

**38** Subtract line 37 from line 36. If zero or less, enter -0- . . . . . **38**

**39** Enter the **smaller** of line 29 or line 30 . . . . . **39**

**40** Enter the **smaller** of line 38 or line 39 . . . . . **40**

**41** Subtract line 40 from line 39 . . . . . **41**

**42** Multiply line 41 by 15% (.15) . . . . . ▶ **42**

**If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.**

**43** Subtract line 39 from line 33 . . . . . **43**

**44** Multiply line 43 by 25% (.25) . . . . . ▶ **44**

**45** Add lines 35, 42, and 44 . . . . . **45**

**46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2011), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions . . . . . **46**

**47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . **47**

\* The 2011 Qualified Dividends and Capital Gain Tax Worksheet is in the 2011 Instructions for Form 1040. The 2011 Schedule D Tax Worksheet is in the 2011 Instructions for Schedule D (Form 1040) (or the 2011 Instructions for Schedule D (Form 1041)).

**Part IV Tentative Refundable Credit**

|           |  |           |  |           |  |  |
|-----------|--|-----------|--|-----------|--|--|
| <b>48</b> | Enter the amount from line 21 . . . . .  |           |  | <b>48</b> |  |  |
| <b>49</b> | Enter the total of lines 18 and 20 from your 2010 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>49</b> |  |           |  |  |
| <b>50</b> | Enter the total of lines 18 and 20 from your 2011 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>50</b> |  |           |  |  |
| <b>51</b> | Enter the total of lines 18 and 20 from your 2012 Form 8801.<br>If zero or less, enter -0- . . . . .   | <b>51</b> |  |           |  |  |
| <b>52</b> | Add lines 49 through 51 . . . . .  |           |  | <b>52</b> |  |  |
| <b>53</b> | <b>Long-term unused minimum tax credit.</b> Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. <b>Do not</b> complete the rest of Part IV) . . . . . |           |  | <b>53</b> |  |  |
| <b>54</b> | Multiply line 53 by 50% (.50) . . . . .  |           |  | <b>54</b> |  |  |
| <b>55</b> | Enter the amount from your 2011 Form 8801, line 57. . . . .  |           |  | <b>55</b> |  |  |
| <b>56</b> | Enter the <b>larger</b> of line 54 or line 55 . . . . .  |           |  | <b>56</b> |  |  |
| <b>57</b> | Enter the <b>smaller</b> of line 53 or line 56. Enter the result here and on line 26 . . . . .   |           |  | <b>57</b> |  |  |

**SCHEDULE J  
(Form 1040)**

**Income Averaging for  
Farmers and Fishermen**

OMB No. 1545-0074

**2012**  
Attachment  
Sequence No. **20**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.  
▶ Information about Schedule J and its separate instructions is at [www.irs.gov/form1040](http://www.irs.gov/form1040).

Name(s) shown on return

Social security number (SSN)

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>1</b>  | Enter the taxable income from your <b>2012</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .  | <b>1</b>  |  |  |
| <b>2a</b> | Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1  | <b>2a</b> |  |  |
|           | <b>Capital gain included on line 2a:</b>  |           |  |  |
| <b>b</b>  | Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .  | <b>2b</b> |  |  |
| <b>c</b>  | Unrecaptured section 1250 gain . . . . .  | <b>2c</b> |  |  |
| <b>3</b>  | Subtract line 2a from line 1 . . . . .  | <b>3</b>  |  |  |
| <b>4</b>  | Figure the tax on the amount on line 3 using the <b>2012</b> tax rates (see instructions) . . . . .   | <b>4</b>  |  |  |
| <b>5</b>  | If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2011, enter the amount from your 2011 Schedule J, line 11.</li> <li>• 2010 but not 2011, enter the amount from your 2010 Schedule J, line 15.</li> <li>• 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2009</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions. | <b>5</b>  |  |  |
| <b>6</b>  | Divide the amount on <b>line 2a</b> by 3.0 . . . . .  | <b>6</b>  |  |  |
| <b>7</b>  | Combine lines 5 and 6. If zero or less, enter -0- . . . . .   | <b>7</b>  |  |  |
| <b>8</b>  | Figure the tax on the amount on line 7 using the <b>2009</b> tax rates (see instructions) . . . . .   | <b>8</b>  |  |  |
| <b>9</b>  | If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2011, enter the amount from your 2011 Schedule J, line 15.</li> <li>• 2010 but not 2011, enter the amount from your 2010 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2010</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.  | <b>9</b>  |  |  |
| <b>10</b> | Enter the amount from line 6 . . . . .  | <b>10</b> |  |  |
| <b>11</b> | Combine lines 9 and 10. If less than zero, enter as a negative amount   | <b>11</b> |  |  |
| <b>12</b> | Figure the tax on the amount on line 11 using the <b>2010</b> tax rates (see instructions) . . . . .  | <b>12</b> |  |  |
| <b>13</b> | If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2011</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions . . . . .   | <b>13</b> |  |  |
| <b>14</b> | Enter the amount from line 6 . . . . .  | <b>14</b> |  |  |
| <b>15</b> | Combine lines 13 and 14. If less than zero, enter as a negative amount  | <b>15</b> |  |  |
| <b>16</b> | Figure the tax on the amount on line 15 using the <b>2011</b> tax rates (see instructions) . . . . .  | <b>16</b> |  |  |
| <b>17</b> | Add lines 4, 8, 12, and 16 . . . . .  | <b>17</b> |  |  |

|   |   |           |           |  |
|---|---|-----------|-----------|--|
| <b>18</b>   | Amount from line 17 . . . . .   |           | <b>18</b> |  |
| <b>19</b>   | <p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2011, enter the amount from your 2011 Schedule J, line 12.</li> <li>• 2010 but not 2011, enter the amount from your 2010 Schedule J, line 16.</li> <li>• 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2009</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p> | <b>19</b> |           |  |
| <b>20</b>   | <p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2011, enter the amount from your 2011 Schedule J, line 16.</li> <li>• 2010 but not 2011, enter the amount from your 2010 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2010</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p>  | <b>20</b> |           |  |
| <b>21</b>   | <p>If you used Schedule J to figure your tax for 2011, enter the amount from your 2011 Schedule J, line 4. Otherwise, enter the tax from your <b>2011</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . . . .</p>  | <b>21</b> |           |  |
|   | <p><b>*Only</b> include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). <b>Do not</b> include alternative minimum tax from Form 1040A.</p>  |           |           |  |
| <b>22</b>   | Add lines 19 through 21 . . . . .   |           | <b>22</b> |  |
| <b>23</b>   | <b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42  |           | <b>23</b> |  |
| <p><b>Caution.</b> Your tax may be less if you figure it using the 2012 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p> |   |           |           |  |



**Education Credits  
(American Opportunity and Lifetime Learning Credits)**

Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions to find out if you are eligible to take the credits.  
▶ Instructions and more are at [www.irs.gov/form8863](http://www.irs.gov/form8863). Attach to Form 1040 or Form 1040A.

**2012**  
Attachment  
Sequence No. **50**

Name(s) shown on return

Your social security number



*Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.*

**Part I Refundable American Opportunity Credit**

|          |  |          |  |
|----------|--|----------|--|
| <b>1</b> | After completing Part III for each student, enter the total of all amounts from all Parts III, line 30   | <b>1</b> |  |
| <b>2</b> | Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)   | <b>2</b> |  |
| <b>3</b> | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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  | <b>3</b> |  |
| <b>4</b> | Subtract line 3 from line 2. If zero or less, <b>stop</b> ; you cannot take any education credit   | <b>4</b> |  |
| <b>5</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)  | <b>5</b> |  |
| <b>6</b> | If line 4 is:<br>• Equal to or more than line 5, enter 1.000 on line 6<br>• Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)  | <b>6</b> |  |
| <b>7</b> | Multiply line 1 by line 6. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions described in the instructions, you <b>cannot</b> take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/> | <b>7</b> |  |
| <b>8</b> | <b>Refundable American opportunity credit.</b> Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 9 below.   | <b>8</b> |  |

**Part II Nonrefundable Education Credits**

|           |   |           |  |
|-----------|---|-----------|--|
| <b>9</b>  | Subtract line 8 from line 7. Enter here and on line 8 of the Credit Limit Worksheet (see instructions)  | <b>9</b>  |  |
| <b>10</b> | After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero skip lines 11 through 17, enter -0- on line 18, and go to line 19                               | <b>10</b> |  |
| <b>11</b> | Enter the smaller of line 10 or \$10,000  | <b>11</b> |  |
| <b>12</b> | Multiply line 11 by 20% (.20)   | <b>12</b> |  |
| <b>13</b> | Enter: \$124,000 if married filing jointly; \$62,000 if single, head of household, or qualifying widow(er)  | <b>13</b> |  |
| <b>14</b> | Enter the amount from Form 1040, line 38, or Form 1040A, line 22. 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             | <b>14</b> |  |
| <b>15</b> | Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19   | <b>15</b> |  |
| <b>16</b> | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)   | <b>16</b> |  |
| <b>17</b> | If line 15 is:<br>• Equal to or more than line 16, enter 1.000 on line 17 and go to line 18<br>• Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) | <b>17</b> |  |
| <b>18</b> | Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶  | <b>18</b> |  |
| <b>19</b> | <b>Nonrefundable education credits.</b> Enter the amount from line 13 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31                                   | <b>19</b> |  |

Name(s) shown on return

Your social security number



**Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.**

**Part III Student and Educational Institution Information**

See instructions.

|   |   |
|---|---|
| <p><b>20</b> Student name (as shown on page 1 of your tax return)</p>   | <p><b>21</b> Student social security number (as shown on page 1 of your tax return)</p>   |
| <p><b>22</b> Educational institution information (see instructions)</p>   |   |
| <p><b>a.</b> Name of first educational institution</p>  | <p><b>b.</b> Name of second educational institution (if any)</p>  |
| <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>   | <p><b>(1)</b> Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.</p>                                   |
| <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>  | <p><b>(2)</b> Did the student receive Form 1098-T from this institution for 2012? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>  |
| <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>   | <p><b>(3)</b> Did the student receive Form 1098-T from this institution for 2011 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> |
| <p>If you checked "No" in <b>both (2) and (3)</b>, skip <b>(4)</b>.</p>   |   |
| <p><b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b>, enter the institution's federal identification number (from Form 1098-T).<br/>                 _____</p>   | <p><b>(4)</b> If you checked "Yes" in <b>(2) or (3)</b>, enter the institution's federal identification number (from Form 1098-T).<br/>                 _____</p>                     |
| <p><b>23</b> Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 prior tax years? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.</p>   |   |
| <p><b>24</b> Was the student enrolled at least half-time for at least one academic period that began in 2012 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions) <input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.</p> |   |
| <p><b>25</b> Did the student complete the first 4 years of post-secondary education before 2012? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.</p>   |   |
| <p><b>26</b> Was the student convicted, before the end of 2012, of a felony for possession or distribution of a controlled substance? <input type="checkbox"/> Yes — <b>Stop!</b> Go to line 31 for this student. <input type="checkbox"/> No — See <i>Tip</i> below and complete <b>either</b> lines 27-30 <b>or</b> line 31 for this student.</p>   |   |



When you figure your taxes, you may want to compare the American opportunity credit and lifetime learning credits, and choose the credit for each student that gives you the lower tax liability. You **cannot** take the American opportunity credit and the lifetime learning credit for the **same student** in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

**American Opportunity Credit**

|   |           |
|---|-----------|
| <b>27</b> Adjusted qualified education expenses (see instructions). <b>Do not enter more than \$4,000</b> . . . . .   | <b>27</b> |
| <b>28</b> Subtract \$2,000 from line 27. If zero or less enter -0- . . . . .  | <b>28</b> |
| <b>29</b> Multiply line 28 by 25% (.25) . . . . .   | <b>29</b> |
| <b>30</b> If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1 . . . . . | <b>30</b> |

**Lifetime Learning Credit**

|   |           |
|---|-----------|
| <b>31</b> Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . . | <b>31</b> |
|---|-----------|

Name(s) shown on return

Your social security number

**Part I Direct Deposit**

Complete this part if you want us to directly deposit a portion of your refund to one or more accounts.

|  |           |  |
|--|-----------|--|
| <b>1a</b> Amount to be deposited in first account . . . . .  | <b>1a</b> |  |
| <b>b</b> Routing number <input type="text"/> ▶ <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings |           |  |
| <b>d</b> Account number <input type="text"/>   |           |  |
| <b>2a</b> Amount to be deposited in second account. . . . .  | <b>2a</b> |  |
| <b>b</b> Routing number <input type="text"/> ▶ <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings |           |  |
| <b>d</b> Account number <input type="text"/>   |           |  |
| <b>3a</b> Amount to be deposited in third account. . . . .   | <b>3a</b> |  |
| <b>b</b> Routing number <input type="text"/> ▶ <b>c</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings |           |  |
| <b>d</b> Account number <input type="text"/>   |           |  |

**Part II U.S. Series I Savings Bond Purchases**

Complete this part if you want to buy paper bonds with a portion of your refund.

**CAUTION** *If a name is entered on line 5c or 6c below, co-ownership will be assumed unless the beneficiary box is checked. See instructions for more details.*

|  |           |  |
|--|-----------|--|
| <b>4</b> Amount to be used for bond purchases for yourself (and your spouse, if filing jointly) . . . . .  | <b>4</b>  |  |
| <b>5a</b> Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else. . . . .  | <b>5a</b> |  |
| <b>b</b> Enter the owner's name (First then Last) for the bond registration<br><input type="text"/>  |           |  |
| <b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/><br><input type="text"/> |           |  |
| <b>6a</b> Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else. . . . .  | <b>6a</b> |  |
| <b>b</b> Enter the owner's name (First then Last) for the bond registration<br><input type="text"/>  |           |  |
| <b>c</b> If you would like to add a co-owner or beneficiary, enter the name here (First then Last). If beneficiary, also check here ▶ <input type="checkbox"/><br><input type="text"/> |           |  |

**Part III Paper Check**

Complete this part if you want a portion of your refund to be sent to you as a check.

|   |          |  |
|---|----------|--|
| <b>7</b> Amount to be refunded by check . . . . . | <b>7</b> |  |
|---|----------|--|

**Part IV Total Allocation of Refund**

|  |          |  |
|--|----------|--|
| <b>8</b> Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return . . . . . | <b>8</b> |  |
|--|----------|--|