

General Description Booklet
For the
2003 PUBLIC USE TAX FILE

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**2003 STATISTICS OF INCOME PUBLIC USE TAX FILE
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2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2003 Public Use Tax File, which contains 134,431 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 130.4 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2003. 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 2003 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:

Thomas Petska, Director
Statistics of Income Division N:ADC:R:S
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608

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

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
College Park, MD 20740-6001
(301) 713-6630

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

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and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax File Sample Description" for a more detailed discussion of the 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, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample¹ at a 33 percent rate. In addition, certain records (98) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 33 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one third.

Second, those records that remain in our file from the 100 percent sample have been combined with other high-income returns (defined as returns with \$200,000 or more of AGI or records with a weight of 10.00 or less) for the following processing changes:

- The State code has been removed.
- Alimony paid and alimony received have been removed.
- Marital status and the various exemptions for dependents have been modified (see section on Code Definitions for specific changes).
- Beginning with the 2002 Public-Use File, multivariate blurring has been applied to high income returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Prior to blurring, high income returns are grouped into one of 13 categories based on their filing status and the number of children living at home, and then further grouped by the pattern of nonzero values on these three fields plus Schedule C net receipts, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred." Schedule C net receipts, however, is

¹Returns sampled at 100 percent for the Statistics of Income program include those with total income or loss of \$5,000,000 or more; those with business plus farm receipts of \$50,000,000 or more; and nontaxable returns with adjusted gross incomes or expanded incomes of \$200,000 or more.

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blurred on a univariate basis according to the 13 categories of filing status and number of children living at home plus the pattern of nonzero values on the other three variables that are subject to blurring.

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State and by a two level marital status variable (married/not married). After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, Medical and dental expenses, and State and local income taxes deduction (State of Wisconsin, only, for this last item).² All lower income blurring is done on a univariate basis.

Fourth, for all records on the file, all fields on the file have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900).

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

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

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CORE RECORD LAYOUT

4-Digit Codes

(all codes are 4 characters in length)

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

* Only present for returns with a weight of 10 or more and where AGI was less than \$200,000.

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RECORD LAYOUT**

Amount Fields and Large Codes

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	E01150	Capital gains post May 5, 2003
	12	E01200	Other gains (or loss) (+/-)
	13	E01400	Taxable IRA distribution
	14	E01500	Total pensions and annuities received
	15	E01700	Pensions and annuities included in AGI
	16	E02000	Schedule E net income or loss (+/-)
	17	E02100	Schedule F net profit/loss (+/-)
	18	E02300	Unemployment compensation in AGI
	19	E02400	Gross Social Security benefits
	20	E02500	Social Security benefits in AGI
Statutory	21	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	22	E03210	Student Loan Interest Deduction
	23	E03220	Educator Expenses
	24	E03230	Tuition and Fees Deduction
	25	E03260	Deduction for self-employment tax
	26	E03270	Self-employed health insurance deduction
	27	E03300	Payments to KEOUGH accounts
	28	E03400	Forfeited interest penalty
	29	E03500	Alimony paid
	AGI	30	E00100
Tax	31	P04470	Total deductions (standard or itemized)
Computation	32	E04600	Exemption amount
	33	E04800	Taxable income
	34	E05100	Tax on taxable income
	35	E05200	Computed regular tax
	36	E05800	Income tax before credits
	37	E06000	Income subject to tax
	38	E06200	Marginal tax base
	39	E06300	Tax generated (tax rate tables)
	40	E09600	Alternative minimum tax
	Credits	41	E07180
42		E07200	Elderly or disabled
43		E07220	Child Tax Credit
44		E07230	Education Credits
45		E07240	Retirement Savings Credit
46		E07970	Rate Reduction Credit
47		E07300	Foreign tax
48		E07400	General business credit
49		E07600	Credit for prior year minimum tax
50		P08000	Other
51		E07150	Total tax credit (SOI)

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Taxes	52	E06500	Total income tax
	53	E08800	Income Tax after Credits (SOI)
	54	E09400	Self-employment tax
	55	E09700	Recapture taxes
	56	E09800	Social security tax on tip income
	57	E09900	Penalty tax on IRA
	58	E10300	Total tax liability (SOI)
Payments	59	E10700	Income tax withheld
	60	E10900	Estimated tax payments
	61	E59560	Earned income for earned income credit (EIC)
	62	E59680	EIC used to offset income tax before credits
	63	E59700	EIC used to offset all other taxes except advance EIC
	64	E59720	EIC refundable portion
	65	E11070	Additional Child Tax Credit
	66	E11100	Amount paid with Form 4868
	67	E11200	Excess FICA/RRTA
	68	E11300	Credit for federal tax on special fuels and oils
	69	E11400	Regulated investment company credit
	70	E10605	Total tax payments (SOI)
Refund etc.	71	E11900	Balance due (overpayment) (+/-)
	72	E12000	Credit elect
	73	E12200	Predetermined estimated tax penalty
Schedule A	74	E17500	Medical and dental expenses subject to reduction by AGI limit
	75	E18400	State and local income taxes
	76	E18500	Real estate tax deductions
	77	E19200	Total interest paid deduction
	78	E19800	Cash contributions
	79	E20100	Other than cash contributions
	80	E19700	Contributions deduction, total
	81	E20550	Unreimbursed employee business expense
	82	E20600	Tax preparation fee
	83	E20400	Miscellaneous deductions subject to AGI limitation, total
84	E20800	Net limited miscellaneous deductions	
85	E20500	Net casualty or theft loss	
86	E21040	Itemized deduction limitation	
Schedule C	87	E90040	Net receipts (+/-)
	88	E90050	Cost of goods sold and/or operations
	89	E90080	Other income (Schedule C)
	90	E90190	Depreciation
	91	E90210	Insurance
	92	E90240	Mortgage interest
	93	E90250	Other interest
	94	E90280	Office expenses
	95	E90370	Net wages
	96	E90100	Total deductions

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Schedule D	97	P22250	Short-term gains less losses
	98	E22320	Long term gain/loss from other forms on Schedule D
	99	E22550	Long term capital gain/loss taxed at the 28% rate (Prior Year returns only)
	100	E22370	Schedule D capital gain distributions
	101	P23250	Long-term gains less losses
	102	E24515	Unrecaptured Section 1250 gain
	103	E24516	Capital gain less investment expense
	104	E24518	28% Rate Gain or Loss
	105	E24535	Schedule D 5% Tax Amount
	106	E24560	Non-Schedule D tax
	107	E24587	Schedule D 8% Tax Amount
	108	E24595	Schedule D 10 percent tax amount
109	E24598	Schedule D 15 percent tax amount	
110	E24605	Schedule D 20 percent tax amount	
111	E24615	Schedule D 25 percent tax amount	
112	E24570	Schedule D 28 percent tax amount	
Schedule E	113	E25350	Total rents received
	114	E25360	Total royalties received
	115	E25370	Rent expenses mortgage interest, Schedule E, line 12
	116	E25380	Rent/royalty expenses other interest, Schedule E, line 13
	117	E25470	Royalty depletion
	118	E25500	Rental depreciation
	119	E25700	Rent net income or loss (+/-)
	120	E25800	Royalty net income or loss (+/-)
	121	E25820	Deductible rental loss
	122	E25850	Rent/royalty net income
	123	E25860	Rent/royalty net loss
Partnerships	124	E25940	Total passive income
	125	E25980	Total non-passive income
	126	E25920	Total passive loss
	127	E25960	Total non-passive loss
	128	E26110	Partnership Section 179 expense deduction
Small Business Corp	129	E26170	Total passive income
	130	E26190	Total non-passive income
	131	E26160	Total passive loss
	132	E26180	Total non-passive loss
	133	E26270	Combined partnership and S corporation net income/loss (+/-)
	134	E26100	S-corp. Section 179 expense deduction
Estate or Trust	135	E26390	Total income
	136	E26400	Total loss
Farm Rental	137	E27200	Farm rent net income or loss (+/-)
Schedule SE	138	E30400	Total self-employment income
	139	E30500	Self-employment income, secondary taxpayer
Form 2441	140	E32800	Qualifying individuals' limitation
	141	E33000	Expenses limited to earned income

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Form 3800	142	E53220	Investment (included in general business credit)
	143	E53240	Work Opportunity - Jobs (included in general business credit)
	144	E53260	Alcohol used as fuel (included in general business credit)
	145	E53280	Research and experimentation (included in general business credit)
	146	E53410	Tentative General Business Credit
Form 4952	147	E58950	Total investment Interest Expense
	148	E58990	Investment income (Form 4952 part 2 line 4g)
Form 6251	149	P60100	Net operating loss tax preference
	150	P61850	Total adjustments and preferences (+/-)
	151	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	152	E62100	Alternative minimum taxable income
	153	E62900	Alternative tax foreign tax credit
	154	E62720	Alternative minimum Schedule D less section 1250 gain
	155	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	156	E62740	Alternative minimum capital gain amount
Form 8582	157	E62748	Alternative minimum schedule D qualified 5-year gain
	158	P65300	Total passive net income
	159	P65400	Total passive losses
	160	E68000	Total losses allowed from all passive activities
Form 8801	161	E82200	Carry forward of minimum tax credit to 2004
Schedule J	162	T27800	Elected Farm Income
	163	S27860	Tentative Current and Prior-Year Tax
	164	P27895	Actual Prior-Year Tax
Form 8863	165	E87500	Hope Qualified Expenses--Limited
	166	E87510	Hope One-Half Amount
	167	E87520	Hope Credit
	168	E87530	Lifetime Learning Total Qualified Expenses
	169	E87540	Lifetime Learning Limited Amount
	170	E87550	Lifetime Learning Credit
Misc Codes	171	RECID	Return ID
	172	S006	Decimal weight
	173	S008	Sample count
	174	S009	Population count
	175	WSAMP	Sample code
	176	TXRT	Tax rate code

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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 \$500,000	28
\$ 500,000 under \$1,000,000	29
\$1,000,000 under \$1,500,000	30
\$1,500,000 under \$2,000,000	31
\$2,000,000 under \$5,000,000	32
\$5,000,000 under \$10,000,000	33
\$10,000,000 or more	34

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2. DSI	Dependent Status Indicator:	
	(A) Taxpayer not being claimed as a dependent on another tax return.....	0
	(B) Taxpayer claimed as a dependent on another tax return.....	1
3. EFI	Electronic Filing Indicator:	
	(A) Return not filed electronically	0
	(B) Return filed electronically.....	1
4. EIC	Earned Income Credit Code:	
	(A) No children claimed.....	0
	(B) One child claimed	1
	(C) Two children claimed.....	2
5. ELECT	Presidential Election Campaign Fund Boxes:	
	(A) No "yes" boxes checked.....	0
	(B) One "yes" box or both "yes" & "no" boxes checked)	1
	(C) Two "yes" boxes checked	2
6. FDED	Form of Deduction Code:	
	(A) Itemized deductions	1
	(B) Standard deduction.....	2
	(C) Taxpayer did not use itemized or standard deduction.....	3
7. FLPDYR	Filing (Accounting) Period, Year:	
	Tax Year	1992-2004

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8. FLPDMO Filing (Accounting) Period, Month:

Month Taxpayer's year ended..... 01-12

9. F2441 Form 2441, Child Care Credit Qualified Individual:

(A) No Form 2441 attached to return0

(B) Number of qualifying individuals 1-9

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

10. F3800 Form 3800, General Business credit:

(A) No Form 3800 attached to return0

(B) Form 3800 attached to return1

11. F6251 Form 6251, Alternative Minimum Tax

(A) No Form 6251 attached to return0

(B) Form 6251 attached to return1

12. F8582 Form 8582, Passive Activity Loss Limitation:

(A) No Form 8582 attached to return0

(B) Form 8582 attached to return1

13. F8606 Form 8606, Nondeductible IRA Contributions:

(A) No Form 8606 attached to return0

(B) Form(s) 8606 attached to return 1-2

14. IE Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions)

Taxpayer does not use itemized election option.....0

Taxpayer used itemized election option1

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15. MARS	Marital (Filing) Status:	
	(A) Single.....	1
	(B) Married filing a joint return or Widow(er) with dependent child (surviving spouse)	2
	(C) Married filing separately	3
	(D) Head of household.....	4
16. MIDR	Married Filing Separately Itemized Deductions Requirement Indicator	
	Not necessary to itemize because of filing status	0
	Necessary to itemized when filing separately.....	1
17. N20	Number of Qualified Students Hope Credit	
	(A) No Qualified Students.....	0
	(B) One Qualified Student.....	1
	(C) Two Qualified Students.....	2
	(D) Three Qualified Students.....	3
	(E) Four or more Qualified Students.....	4
18. N24	Number of Children for Child Tax Credit	
	(B) Number of Children	1-10
19. N25	Number of Qualified Students Lifetime Learning Credit	
	(A) No Qualified Students.....	0
	(B) One Qualified Student.....	1
	(C) Two Qualified Students.....	2
	(D) Three Qualified Students.....	3
	(E) Four or more Qualified Students.....	4
20. PREP	Tax Preparer:	
	(A) No preparer other than taxpayer indicated on the form	0
	(B) Return prepared by paid tax preparer	1
	(C) Voluntary Income Tax Assistance prepared return	1
	(D) Tax counseling for the elderly.....	1
	(E) IRS prepared return.....	2
	(F) IRS reviewed return	3

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21. SCHB Schedule B Indicator:
- (A) No Schedule B attached to return0
 (B) Schedule B attached to return.....1
22. SCHCF Schedule C or F Indicator:
- (A) Neither Schedule C or F present0
 (B) Schedule C present only1
 (C) Schedule F present only.....2
 (D) Schedule C and F present Schedule C Gross Receipts Larger...3
 (E) Schedule C and F present Schedule F Gross Receipts Larger...4
23. SCHE Schedule E Indicator:
- (A) No Schedule E attached to the return0
 (B) Schedule E attached to the return1

24. STATE:

Code	<u>STATE NAME</u>	Code	<u>STATE NAME</u>
1	Alabama	29	Nevada
2	Alaska	30	New Hampshire
3	Arizona	31	New Jersey
4	Arkansas	32	New Mexico
5	California	33	New York
6	Colorado	34	North Carolina
7	Connecticut	35	North Dakota
8	Delaware	36	Ohio
9	District of Columbia	37	Oklahoma
10	Florida	38	Oregon
11	Georgia	39	Pennsylvania
12	Hawaii	40	Rhode Island
13	Idaho	41	South Carolina
14	Illinois	42	South Dakota
15	Indiana	43	Tennessee
16	Iowa	44	Texas
17	Kansas	45	Utah
18	Kentucky	46	Vermont

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19	Louisiana	47	Virginia
20	Maine	48	Washington
21	Maryland	49	West Virginia
22	Massachusetts	50	Wisconsin
23	Michigan	51	Wyoming
24	Minnesota	52	APO/FPO, Puerto Rico,
25	Mississippi		Puerto Rico, Virgin
26	Missouri		Islands, Guam or
27	Montana		U.S. Citizens Abroad
28	Nebraska		

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

25. TFORM Form of Return:

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

26. TXST TAX STATUS:

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

27. XFPT Primary Taxpayer Exemption:

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

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28. XFST Secondary Taxpayer Exemption:

- (A) No secondary taxpayer or joint return filed by dependents0
- (B) Secondary taxpayer exemption1

29. XOCAH Exemptions for Children Living at Home:

Number of children..... 0-99

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

30. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-9

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

31. XOODep Exemptions for Other Dependents:

Number of other dependents 0-99

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

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

Number of parents0-9

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

33. XTOT Total Exemptions:

Number of exemptions..... 00-99

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

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EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2003 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2003 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	DEDUCTIONS This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 37. 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.)
E05100	TAX ON TAXABLE INCOME This is the amount shown on line 41 less special taxes from Form 4972 (Tax on Lump Sum Distributions).
E05200	COMPUTED REGULAR TAX This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
E06000	INCOME SUBJECT TO TAX For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with 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 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, 8, 10, 20, 25 and 28 percent). For prior year returns, "income subject to tax" is computed 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 2003 Tax Rate Schedules for all returns. (See Income Subject to Tax).

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- E06300 TAX GENERATED
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- E07970 RATE REDUCTION CREDIT
Tax Year 2001 Rate Reduction Credit. Applies only to Tax Year 2001 Returns.
- P08000 OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)
The sum of the amounts for Other Tax Credits on Form 1040 lines 50, 51, and 52 for which separate fields have not been listed.
- E07150 TOTAL TAX CREDITS (SOI)
Total credits from Form 1040 (line 53) plus EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680).
- E06500 TOTAL INCOME TAX
Income Tax After Credits (E08800) plus Form 4970 tax less EIC used to offset all other taxes (E59700), (but never less than zero).
- E08800 INCOME TAX AFTER CREDITS (SOI)
Income Tax after Credits from Form 1040 (line 54) minus the amount of Earned Income Credit used to offset Income Tax Before Credits (E59680). For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700 RECAPTURE TAX FROM FORM 4255
Amount shown in Form 1040, line 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 60, Form 1040A, line 38, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (line 58, Form 1040) minus EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680) minus EIC USED TO OFFSET ALL OTHER TAXES (E59700) minus the additional child tax credit (E11070) (but never less than zero).
- E59560 EARNED INCOME FOR EARNED INCOME CREDIT
The total of earned income (salaries and wages, earned business income, and nontaxable earned income) 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.

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- E59680 EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus all credits except the Earned Income Credit.
- If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- E59700 - EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC
The lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E05800); or
 2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900 +), plus the following tax items which are not shown separately: Household employment taxes (line 59), 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).
- E10605 TOTAL TAX PAYMENTS
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 68 minus line 63) minus the additional child tax credit (line 65). This is limited to zero if there is a refundable EIC or additional child tax credit.
- E21040 ITEMIZED DEDUCTION LIMITATION
The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet in the Form 1040 Instructions.
- P22250 SHORT-TERM GAIN/LOSSES NET OF CARRYOVER
All short-term capital gains less losses shown in column (f) except for the short-term capital loss carryover.
- E22550 LONG-TERM CAPITAL GAIN OR LOSS TAXED AT THE 28 PERCENT RATE (Prior year returns only) (line 15g on TY 2002 Schedule D)

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P23250	LONG-TERM GAIN/LOSSES NET OF CARRYOVER All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover
P27895	ACTUAL PRIOR YEAR TAX The sum of lines 18, 19, and 20 on Schedule J.
E30400	NET EARNINGS FROM SELF-EMPLOYMENT INCOME The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4. The combined Schedule SE is the sum of the data found on the Schedule SE of the primary taxpayer and the Schedule SE of the secondary taxpayer.
E30500	NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
P60100	NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS Line 10 less line 27 plus line 26, Form 6251.
P61850	TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES Line 2 through 25 excluding line 10, Form 6251
P65300	TOTAL CURRENT YEAR PASSIVE NET INCOME Lines 1a + 3a, Form 8582
P65400	TOTAL CURRENT YEAR PASSIVE NET LOSSES Lines 1b + 3b, Form 8582
S001	RETURN ID A unique number assigned for each sampled tax return during processing.
S006	DECIMAL WEIGHT This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.

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S008	SAMPLE COUNT	
	The number of sampled tax returns found in the given sample code.	
S009	POPULATION COUNT	
	The number of tax returns in the population for a given sample code.	
WSAMP	SAMPLE CODE	
	See Table B, below.	
TXRT	MARGINAL TAX RATE	
	Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains, possibly from the Schedule D tax worksheet. See definition for field Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280).	
	(A) 00 percent marginal tax rate	
	(B) 05 percent marginal tax rate	05.0
	(C) 08 percent marginal tax rate	08.0
	(D) 10 percent marginal tax rate	10.0
	(E) 15 percent marginal tax rate	15.0
	(F) 20 percent marginal tax rate	20.0
	(G) 25 percent marginal tax rate	25.0
	(H) 28.0 percent marginal tax rate	28.0
	(I) 33.0 percent marginal tax rate	33.0
	(J) 35.0 percent marginal tax rate	35.0

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TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available on CD-ROM in ASCII format. The record length is 2244 where the last byte is an end of record marker.

All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the first character position of the field.

Codes are 4 characters in length with leading zeros. The fields in the file are 12 characters in length with leading zeros and with “+” or “-“ leading signs.

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SAMPLE DESCRIPTION

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

Domain of Study

The data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2004.

All returns processed during 2004 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 (131,291,334 returns) reported in Table A and the estimated total of all returns (130,423,626 returns) generated using the Public Use Tax File. 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 2003. While about 98 percent of the returns processed during Calendar Year 2004 were for Tax Year 2003, a few were for non-calendar years ending during 2004 and 2005, and some were returns for prior years. Returns for prior years were used in place of 2003 returns received and processed after December 31, 2004. 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 2004.

Sample Design and Selection

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

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

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

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2004 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system. Data are also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation was detected during editing, the amount of director's fees was added to the salaries and wages field.

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

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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 2003, 0.04 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns.

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2003

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
		(1)	Population counts (5)	Sample counts (6)	Public-use sample counts (7)	Population counts (8)	Sample counts (9)	Public-use sample counts (10)	Population counts (11)	Sample counts (12)	Public-use sample counts (13)	Population counts (14)	Sample counts (15)	Public-use sample counts (16)		
Grand total														131,291,334	182,810	134,431
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total ²														7,161	7,161	2,383
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														164	164	53
Other Returns, total														131,284,009	175,485	131,995
Total.....		3,035,704	34,231	26,047	19,345,282	40,848	34,140	1,451,910	4,555	3,387	107,451,113	95,851	68,421	131,284,009	175,485	131,995
Indexed Negative Income 3																
\$10,000,000 or more.....	All	281	281	93	813	813	267	93	93	30	1,053	1,053	346	2,240	2,240	736
\$5,000,000 under \$10,000,000.....	All	502	502	167	967	967	322	197	197	65	1,451	1,451	483	3,117	3,117	1,037
\$2,000,000 under \$5,000,000.....	All	2,200	739	246	4,061	1,278	1278	762	280	93	5,720	1,953	650	12,743	4,250	2,267
\$1,000,000 under \$2,000,000.....	All	4,617	767	767	9,320	1,512	1508	1,903	304	304	11,619	1,820	1817	27,459	4,403	4,396
\$500,000 under \$1,000,000.....	All	10,529	335	332	24,909	802	797	5,080	162	161	28,924	947	940	69,442	2,246	2,230
\$250,000 under \$500,000.....	All	20,564	202	193	59,691	564	553	11,657	111	106	66,441	593	582	158,353	1,470	1,434
\$120,000 under \$250,000.....	All	36,417	147	140	125,678	602	573	20,273	96	94	149,302	658	627	331,670	1,503	1,434
\$60,000 under \$120,000.....	All	41,862	114	108	173,402	466	444	22,527	56	51	231,682	606	554	469,473	1,242	1,157
Under \$60,000.....	All	41,020	58	50	455,324	640	548	42,921	65	53	1,082,502	1,524	1312	1,621,767	2,287	1,963
Indexed Positive Income 3																
Under \$30,000.....	1										30,466,670	15,298	8925	30,466,670	15,298	8,925
Under \$30,000.....	2	158,036	84	51	2,331,855	1,159	673	100,988	41	23	26,167,849	13,151	7930	28,758,728	14,435	8,677
Under \$30,000.....	3-4	144,301	134	119	4,007,738	4,229	3442	150,619	158	128	5,427,135	5,698	4574	9,729,793	10,219	8,263
\$30,000 under \$60,000.....	1-2	343,966	182	96	1,852,588	951	597	178,566	98	53	21,354,587	10,554	6374	23,729,707	11,785	7,120
\$30,000 under \$60,000.....	3-4	295,889	319	256	3,517,419	3,652	2967	256,044	289	232	5,629,829	6,074	4908	9,699,181	10,334	8,363
\$60,000 under \$120,000.....	1-3	530,166	262	173	2,100,607	1,055	638	228,012	109	65	10,827,026	5,300	3151	13,685,811	6,726	4,027
\$60,000 under \$120,000.....	4	344,250	331	270	2,427,361	2,474	1966	184,010	148	118	2,540,774	2,546	2036	5,496,395	5,499	4,390
\$120,000 under \$250,000.....	1-3	210,047	317	277	404,439	609	529	89,597	127	113	1,301,190	1,844	1580	2,005,273	2,897	2,499
\$120,000 under \$250,000.....	4	370,869	1,024	944	1,220,586	3,515	3247	78,186	222	202	1,420,912	4,077	3780	3,090,553	8,838	8,173
\$250,000 under \$500,000.....	All	270,345	1,727	1680	458,403	3,101	2999	58,414	358	353	533,713	3,547	3441	1,320,875	8,733	8,473
\$500,000 under \$1,000,000.....	All	125,287	2,978	2953	127,251	3,167	3149	16,372	395	393	143,588	3,597	3565	412,498	10,137	10,060
\$1,000,000 under \$2,000,000.....	All	50,875	6,199	6186	30,948	3,811	3802	4,119	505	504	41,005	5,009	5001	126,947	15,524	15,493
\$2,000,000 under \$5,000,000.....	All	23,826	7,674	7668	9,467	3,026	3025	1,254	425	141	14,092	4,502	4498	48,639	15,627	15,332
\$5,000,000 under \$10,000,000.....	All	6,173	6,173	2056	1,701	1,701	566	223	223	74	2,665	2,665	888	10,762	10,762	3,584
\$10,000,000 or more.....	All	3,682	3,682	1222	754	754	250	93	93	31	1,384	1,384	459	5,913	5,913	1,962

¹ This population includes an estimated 867,708 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least

interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

³ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.2297 to represent a base year of 1991.

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Table B - Sample Codes

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

ONS 1 Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1640 to represent a base year of 1991.

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Weighted sum for each Code Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	1,813,840	1,797,420	16,420	0.91%
1	1,710,663	1,738,312	-27,649	-1.62%
2	2,464,446	2,386,705	77,741	3.15%
3	2,435,396	2,414,558	20,838	0.86%
4	2,565,889	2,573,269	-7,380	-0.29%
5	2,521,235	2,447,376	73,859	2.93%
6	2,634,003	2,670,303	-36,300	-1.38%
7	2,430,948	2,417,654	13,294	0.55%
8	2,647,090	2,572,074	75,016	2.83%
9	2,456,537	2,460,875	-4,338	-0.18%
10	2,334,831	2,305,438	29,393	1.26%
11	2,638,031	2,625,273	12,758	0.48%
12	2,380,223	2,349,184	31,039	1.30%
13	2,264,227	2,277,090	-12,863	-0.57%
14	2,357,089	2,338,484	18,605	0.79%
15	2,362,433	2,441,881	-79,448	-3.36%
16	2,371,391	2,303,453	67,938	2.86%
17	2,283,638	2,323,063	-39,425	-1.73%
18	2,213,524	2,284,082	-70,558	-3.19%
19	2,246,022	2,276,948	-30,926	-1.38%
20	2,179,393	2,166,803	12,590	0.58%
21	9,831,150	9,892,699	-61,549	-0.63%
22	8,541,753	8,515,290	26,463	0.31%
23	13,957,257	13,995,819	-38,562	-0.28%
24	10,452,444	10,463,935	-11,491	-0.11%
25	17,372,492	17,385,218	-12,726	-0.07%
26	9,542,599	9,612,209	-69,610	-0.73%
27	8,878,643	8,855,618	23,025	0.26%
28	1,999,016	1,994,801	4,215	0.21%
29	356,140	356,587	-447	-0.13%
30	81,695	81,708	-13	-0.02%
31	34,016	34,025	-9	-0.03%
32	48,278	48,243	35	0.07%
33	11,168	11,171	-3	-0.03%
34	6,126	6,103	23	0.38%

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Weighted sum for each Code Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	120,758,947	120,730,920	28,027	0.02%
1	9,664,679	9,692,750	-28,071	-0.29%
EFI				
0	69,268,811	69,280,537	-11,726	-0.02%
1	61,154,815	61,143,132	11,683	0.02%
EIC				
0	112,791,778	112,939,132	-147,354	-0.13%
1	17,631,848	8,189,047	9,442,801	53.56%
ELECT				
0	113,697,257	113,919,093	-221,836	-0.20%
1	10,125,677	9,924,806	200,871	1.98%
2	6,600,693	6,579,770	20,923	0.32%
FDED				
1	43,949,591	43,975,731	-26,140	-0.06%
2	84,643,281	84,640,183	3,098	0.00%
3	1,830,753	1,807,756	22,997	1.26%
FLPDYR				
1994	3	3	0	0.00%
1995	9,989	13,287	-3,298	-33.02%
1996	9,963	16,575	-6,612	-66.37%
1997	44,006	51,922	-7,916	-17.99%
1998	77,953	76,603	1,350	1.73%
1999	160,522	147,928	12,594	7.85%
2000	369,067	359,714	9,353	2.53%
2001	970,631	901,894	68,737	7.08%
2002	2,507,792	2,386,095	121,697	4.85%
2003	126,266,386	126,460,014	-193,628	-0.15%
2004	7,314	9,635	-2,321	-31.73%
FLPDMO				
1	2,020	3,348	-1,328	-65.74%
2	4,888	5,856	-968	-19.80%
3	32	29	3	9.38%
4	13	14	-1	-7.69%
5	1,345	1,628	-283	-21.04%
6	393	417	-24	-6.11%
7	17	17	0	0.00%
8	308	319	-11	-3.57%
9	32	29	3	9.38%
10	165	172	-7	-4.24%
11	3	3	0	0.00%
12	130,414,409	130,411,838	2,571	0.00%

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Weighted sum for each Code Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F2441				
0	123,430,010	123,287,720	142,290	0.12%
1	4,606,344	4,696,696	-90,352	-1.96%
2	2,142,075	2,201,507	-59,432	-2.77%
3	219,170	210,117	9,053	4.13%
4	22,988	24,194	-1,206	-5.25%
5	995		995	100.00%
6	2,043	3,436	-1,393	-68.18%
F3800				
0	130,020,236	130,031,279	-11,043	-0.01%
1	403,389	392,390	10,999	2.73%
F6251				
0	124,478,664	124,507,415	-28,751	-0.02%
1	5,944,962	5,916,255	28,707	0.48%
F8582				
0	127,212,707	127,245,269	-32,562	-0.03%
1	3,210,919	3,178,400	32,519	1.01%
F8606				
0	128,898,110	128,935,871	-37,761	-0.03%
1	1,123,533	1,074,635	48,898	4.35%
2	401,983	413,163	-11,180	-2.78%
IE				
0	130,309,252	130,290,615	18,637	0.01%
1	114,374	133,055	-18,681	-16.33%
MARS				
1	57,002,781	56,872,702	130,079	0.23%
2	51,510,779	51,587,573	-76,794	-0.15%
3	2,283,190	2,399,163	-115,973	-5.08%
4	19,506,611	19,564,231	-57,620	-0.30%
5	83,179		83,179	100.00%
6	37,086		37,086	100.00%
MIDR				
0	129,825,729	129,824,904	825	0.00%
1	597,897	598,766	-869	-0.15%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N20				
0	126,958,871	126,836,165	122,706	0.10%
1	3,328,600	3,456,712	-128,112	-3.85%
2	133,961	127,141	6,820	5.09%
3	2,192	3,652	-1,460	-66.61%
N24				
0	91,933,012	91,991,401	-58,389	-0.06%
1	18,542,887	18,466,408	76,479	0.41%
2	14,305,827	14,369,246	-63,419	-0.44%
3	4,312,756	4,284,420	28,336	0.66%
4	1,014,353	1,000,923	13,430	1.32%
5	215,777	202,631	13,146	6.09%
6	65,398	67,676	-2,278	-3.48%
7	26,479	34,633	-8,154	-30.79%
8	2,950	3,032	-82	-2.78%
9	4,187	3,299	888	21.21%
N25				
0	126,211,027	126,179,028	31,999	0.03%
1	3,962,572	3,963,635	-1,063	-0.03%
2	241,753	271,695	-29,942	-12.39%
3	8,274	9,312	-1,038	-12.55%
PREP				
0	51,467,009	51,776,324	-309,315	-0.60%
1	78,752,670	78,440,363	312,307	0.40%
2	166,934	169,937	-3,003	-1.80%
3	37,012	37,045	-33	-0.09%
SCHB				
0	107,723,719	107,824,809	-101,090	-0.09%
1	22,699,907	22,598,861	101,046	0.45%
SCHCF				
0	109,200,206	109,220,517	-20,311	-0.02%
1	19,205,542	19,175,923	29,619	0.15%
2	1,512,584	1,519,145	-6,561	-0.43%
3	340,991	347,391	-6,400	-1.88%
4	164,303	160,693	3,610	2.20%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHE				
0	114,680,437	114,687,928	-7,491	-0.01%
1	15,743,189	15,735,741	7,448	0.05%
STATE				
0	0	2,585,023	-2,585,023	N/A
1	1,957,152	1,934,727	22,425	1.15%
2	305,670	298,762	6,908	2.26%
3	2,391,841	2,342,170	49,671	2.08%
4	1,112,907	1,071,486	41,421	3.72%
5	15,268,514	14,868,986	399,528	2.62%
6	2,037,104	2,113,338	-76,234	-3.74%
7	1,598,936	1,558,759	40,177	2.51%
8	347,051	365,988	-18,937	-5.46%
9	278,264	273,911	4,353	1.56%
10	7,834,100	7,722,166	111,934	1.43%
11	3,776,892	3,727,574	49,318	1.31%
12	588,633	572,427	16,206	2.75%
13	608,862	625,140	-16,278	-2.67%
14	5,743,435	5,508,400	235,035	4.09%
15	2,790,478	2,684,031	106,447	3.81%
16	1,329,888	1,359,138	-29,250	-2.20%
17	1,172,952	1,144,048	28,904	2.46%
18	1,783,626	1,816,052	-32,426	-1.82%
19	1,949,662	1,846,018	103,644	5.32%
20	588,859	567,632	21,227	3.60%
21	2,611,479	2,563,578	47,901	1.83%
22	3,025,240	2,930,625	94,615	3.13%
23	4,598,783	4,532,284	66,499	1.45%
24	2,412,586	2,376,409	36,177	1.50%
25	1,042,057	1,026,094	15,963	1.53%
26	2,513,712	2,487,417	26,295	1.05%
27	471,851	460,262	11,589	2.46%
28	823,534	823,195	339	0.04%
29	1,089,266	1,012,637	76,629	7.03%
30	665,396	698,452	-33,056	-4.97%
31	4,011,700	3,746,490	265,210	6.61%
32	788,151	771,646	16,505	2.09%
33	8,611,912	8,325,642	286,270	3.32%
34	3,630,413	3,598,419	31,994	0.88%
35	268,584	281,150	-12,566	-4.68%
36	5,291,285	5,168,021	123,264	2.33%
37	1,498,315	1,474,410	23,905	1.60%
38	1,616,730	1,559,632	57,098	3.53%
39	5,761,443	5,661,227	100,216	1.74%
40	539,016	557,972	-18,956	-3.52%
41	1,840,837	1,914,732	-73,895	-4.01%
42	324,026	320,449	3,577	1.10%
43	2,543,729	2,576,597	-32,868	-1.29%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
44	9,312,776	9,107,002	205,774	2.21%
45	977,495	969,249	8,246	0.84%
46	343,884	339,418	4,466	1.30%
47	3,489,428	3,386,029	103,399	2.96%
48	2,751,223	2,765,494	-14,271	-0.52%
49	696,772	703,306	-6,534	-0.94%
50	2,513,708	2,463,599	50,109	1.99%
51	222,843	213,975	8,868	3.98%
52	223,136	622,480	-399,344	-178.97%
53	163,080	0	163,080	100.00%
54	284,409	0	284,409	100.00%
TFORM				
0	80,421,007	80,575,124	-154,117	-0.19%
1	29,631,494	29,581,660	49,834	0.17%
2	20,371,125	20,266,886	104,239	0.51%
TXST				
0	28,937,041	28,721,801	215,240	0.74%
1	82,058,986	82,440,444	-381,458	-0.46%
2	26,784	20,128	6,656	24.85%
3	100,385	86,307	14,078	14.02%
4	28,098	26,530	1,568	5.58%
5	48,700	50,310	-1,610	-3.31%
6	44,172	37,341	6,831	15.46%
7	19,078,527	18,929,541	148,986	0.78%
8	72,240	79,332	-7,092	-9.82%
9	28,695	31,935	-3,240	-11.29%
XFPT				
0	9,662,688	9,689,432	-26,744	-0.28%
1	120,760,938	120,734,237	26,701	0.02%
XFST				
0	78,899,965	78,937,645	-37,680	-0.05%
1	51,523,661	51,486,024	37,637	0.07%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOCAH				
0	85,528,624	85,582,431	-53,807	-0.06%
1	20,327,741	20,125,498	202,243	0.99%
2	17,034,238	17,183,697	-149,459	-0.88%
3	5,594,436	5,605,294	-10,858	-0.19%
4	1,451,152	1,444,422	6,730	0.46%
5	330,139	322,912	7,227	2.19%
6	92,664	94,048	-1,384	-1.49%
7	41,078	38,498	2,580	6.28%
8	15,100	17,981	-2,881	-19.08%
9	7,888	8,692	-804	-10.19%
10	211	196	15	7.11%
11	355		355	100.00%
XOCAWH				
0	129,685,852	129,703,213	-17,361	-0.01%
1	576,869	567,685	9,184	1.59%
2	118,372	108,302	10,070	8.51%
3	37,635	37,546	89	0.24%
4	3,963	5,774	-1,811	-45.70%
5	934	1,150	-216	-23.13%
XOODEP				
0	126,546,655	126,513,880	32,775	0.03%
1	2,720,296	2,753,976	-33,680	-1.24%
2	907,999	909,677	-1,678	-0.18%
3	172,551	166,498	6,053	3.51%
4	46,022	54,902	-8,880	-19.30%
5	24,243	20,291	3,952	16.30%
6	3,980	3,299	681	17.11%
7	952		952	100.00%
8	927	1,147	-220	-23.73%
XOPAR				
0	128,003,419	128,027,885	-24,466	-0.02%
1	2,029,592	2,014,792	14,800	0.73%
2	380,086	373,891	6,195	1.63%
3	10,529	7,102	3,427	32.55%
XTOT				
0	9,660,696	9,686,115	-25,419	-0.26%
1	48,074,424	48,115,981	-41,557	-0.09%
2	35,322,820	35,244,726	78,094	0.22%
3	17,166,883	17,031,478	135,405	0.79%
4	13,009,709	13,191,504	-181,795	-1.40%
5	5,125,363	5,122,285	3,078	0.06%
6	1,492,438	1,477,584	14,854	1.00%
7	390,506	376,362	14,144	3.62%
8	111,934	105,794	6,140	5.49%
9	42,147	40,435	1,712	4.06%
10	18,061	22,487	-4,426	-24.51%
11	7,693	8,316	-623	-8.10%
12	566	572	-6	-1.06%
13	386	32	354	91.71%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	6,207,108,793,137	6,203,756,992,273	3,351,800,864	0.05%
E00200	4,649,900,492,741	4,665,510,597,963	(15,610,105,222)	-0.34%
E00300	127,159,691,694	123,995,583,812	3,164,107,882	2.49%
E00400	53,750,229,642	53,792,189,313	(41,959,671)	-0.08%
E00600	115,141,232,421	112,557,852,525	2,583,379,896	2.24%
E00650	80,994,735,915	79,052,875,720	1,941,860,195	2.40%
E00700	23,425,623,033	23,459,766,367	(34,143,334)	-0.15%
E00800	6,470,712,181	5,607,931,853	862,780,328	13.33%
E00900	229,655,285,493	228,489,170,583	1,166,114,910	0.51%
E01000	294,021,716,635	284,355,697,787	9,666,018,848	3.29%
E01100	332,292,853	393,157,228	(60,864,375)	-18.32%
E01150	188,577,789	230,414,322	(41,836,533)	-22.19%
E01200	(330,358,729)	(587,587,287)	257,228,558	-77.86%
E01400	88,335,604,816	86,537,756,289	1,797,848,527	2.04%
E01500	565,420,626,040	563,358,961,771	2,061,664,269	0.36%
E01700	372,931,442,322	371,554,790,980	1,376,651,342	0.37%
E02000	295,698,599,923	295,747,434,327	(48,834,404)	-0.02%
E02100	(12,371,491,546)	(12,071,443,713)	(300,047,833)	2.43%
E02300	44,007,878,585	44,830,040,852	(822,162,267)	-1.87%
E02400	214,011,279,433	211,171,704,356	2,839,575,077	1.33%
E02500	97,768,200,640	96,623,224,899	1,144,975,741	1.17%
E03150	10,006,813,605	9,947,844,480	58,969,125	0.59%
E03210	4,409,815,540	4,499,599,145	(89,783,605)	-2.04%
E03220	805,734,413	786,355,300	19,379,113	2.41%
E03230	6,683,631,051	6,482,073,854	201,557,197	3.02%
E03260	19,791,285,283	19,715,939,144	75,346,139	0.38%
E03270	16,454,210,820	16,358,340,933	95,869,887	0.58%
E03300	17,795,956,673	17,572,944,057	223,012,616	1.25%
E03400	150,213,659	120,188,670	30,024,989	19.99%
E03500	7,520,334,568	4,966,491,937	2,553,842,631	33.96%
E04600	781,305,066,748	781,462,296,682	(157,229,934)	-0.02%
E04800	4,200,218,438,632	4,195,368,962,337	4,849,476,295	0.12%
E05100	780,315,780,727	778,241,156,566	2,074,624,161	0.27%
E05200	830,052,582,579	826,515,751,825	3,536,830,754	0.43%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05800	790,005,880,869	787,771,446,464	2,234,434,405	0.28%
E06000	3,875,698,989,961	3,879,194,059,560	(3,495,069,599)	-0.09%
E06200	1,683,045,319,643	1,680,632,662,194	2,412,657,449	0.14%
E06300	729,840,167,322	729,219,015,002	621,152,320	0.09%
E06500	748,017,488,026	745,710,330,543	2,307,157,483	0.31%
E07150	41,995,755,598	42,063,984,951	(68,229,353)	-0.16%
E07180	3,206,889,758	3,270,501,977	(63,612,219)	-1.98%
E07200	20,257,083	22,420,289	(2,163,206)	-10.68%
E07220	22,788,024,523	22,749,043,986	38,980,537	0.17%
E07230	5,842,966,377	5,978,915,087	(135,948,710)	-2.33%
E07240	1,034,393,501	1,035,617,278	(1,223,777)	-0.12%
E07300	5,805,554,655	5,762,379,773	43,174,882	0.74%
E07400	612,743,975	621,847,709	(9,103,734)	-1.49%
E07600	916,537,514	915,121,704	1,415,810	0.15%
E07970	141,132,755	143,195,399	(2,062,644)	-1.46%
E08800	748,010,125,271	745,707,587,946	2,302,537,325	0.31%
E09400	39,574,990,914	39,424,664,430	150,326,484	0.38%
E09600	9,469,803,250	9,406,679,246	63,124,004	0.67%
E09700	87,938,771	101,353,943	(13,415,172)	-15.26%
E09800	148,745,854	145,627,263	3,118,591	2.10%
E09900	3,407,939,631	3,419,012,681	(11,073,050)	-0.32%
E10300	787,584,165,415	785,092,954,574	2,491,210,841	0.32%
E10605	926,773,294,813	924,908,875,534	1,864,419,279	0.20%
E10700	703,758,483,981	705,500,726,711	(1,742,242,730)	-0.25%
E10900	182,906,911,291	180,235,396,055	2,671,515,236	1.46%
E11070	9,112,716,412	9,015,905,856	96,810,556	1.06%
E11100	38,303,187,678	37,413,989,163	889,198,515	2.32%
E11200	1,566,410,984	1,593,560,049	(27,149,065)	-1.73%
E11300	82,154,157	79,737,617	2,416,540	2.94%
E11400	123,632,762	53,118,652	70,514,110	57.04%
E11900	(180,812,133,476)	(181,240,941,714)	428,808,238	-0.24%
E12000	34,801,652,170	34,318,117,902	483,534,268	1.39%
E12200	619,485,356	623,501,476	(4,016,120)	-0.65%
E17500	84,379,441,883	83,261,492,601	1,117,949,282	1.32%
E18400	183,079,301,535	183,106,889,059	(27,587,524)	-0.02%
E18500	117,954,390,768	117,847,968,622	106,422,146	0.09%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E19200	340,319,124,574	340,958,782,780	(639,658,206)	-0.19%
E19700	145,702,137,359	143,422,595,447	2,279,541,912	1.56%
E19800	110,336,696,263	110,052,543,096	284,153,167	0.26%
E20100	38,041,067,200	36,850,042,551	1,191,024,649	3.13%
E20400	89,189,978,463	89,081,441,594	108,536,869	0.12%
E20500	1,604,516,437	1,635,097,325	(30,580,888)	-1.91%
E20550	63,210,079,199	63,372,033,790	(161,954,591)	-0.26%
E20600	4,523,979,816	4,483,670,843	40,308,973	0.89%
E20800	63,181,571,847	63,079,305,409	102,266,438	0.16%
E21040	28,947,045,740	28,502,199,723	444,846,017	1.54%
E22320	113,878,306,012	112,708,616,892	1,169,689,120	1.03%
E22370	4,363,050,478	4,476,569,894	(113,519,416)	-2.60%
E22550	(3,231,449,904)	(3,210,512,603)	(20,937,301)	0.65%
E24515	12,216,819,156	12,350,783,878	(133,964,722)	-1.10%
E24516	358,815,034,473	348,563,017,732	10,252,016,741	2.86%
E24518	1,208,441,396	1,209,070,375	(628,979)	-0.05%
E24535	1,694,344,726	1,650,558,125	43,786,601	2.58%
E24560	367,338,329,873	365,796,086,130	1,542,243,743	0.42%
E24570	242,667,082	241,163,186	1,503,896	0.62%
E24587	305,118,609	313,937,116	(8,818,507)	-2.89%
E24595	409,088,352	398,288,608	10,799,744	2.64%
E24605	15,115,086,017	14,038,813,702	1,076,272,315	7.12%
E24615	1,842,486,877	1,854,275,442	(11,788,565)	-0.64%
E25350	199,408,108,311	198,663,409,705	744,698,606	0.37%
E25360	13,888,879,278	13,918,437,552	(29,558,274)	-0.21%
E25370	46,670,466,295	46,362,000,862	308,465,433	0.66%
E25380	4,488,502,206	4,512,849,976	(24,347,770)	-0.54%
E25470	1,370,112,025	1,392,127,663	(22,015,638)	-1.61%
E25500	41,017,558,642	40,543,671,002	473,887,640	1.16%
E25700	11,677,882,874	12,489,797,606	(811,914,732)	-6.95%
E25800	10,606,085,513	10,661,380,814	(55,295,301)	-0.52%
E25820	37,179,494,786	36,564,785,070	614,709,716	1.65%
E25850	67,212,860,499	67,515,007,153	(302,146,654)	-0.45%
E25860	40,950,538,733	40,335,177,947	615,360,786	1.50%
E25920	13,726,205,869	13,366,181,220	360,024,649	2.62%
E25940	45,580,943,764	45,568,233,429	12,710,335	0.03%
E25960	44,134,952,160	42,170,782,167	1,964,169,993	4.45%
E25980	121,361,322,195	120,410,544,313	950,777,882	0.78%
E26100	14,427,088,015	14,464,114,307	(37,026,292)	-0.26%
E26110	3,637,066,760	3,744,052,421	(106,985,661)	-2.94%
E26160	3,744,988,686	3,671,208,583	73,780,103	1.97%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E26170	29,609,549,611	28,175,134,994	1,434,414,617	4.84%
E26180	51,416,318,194	48,909,942,213	2,506,375,981	4.87%
E26190	188,591,926,092	185,565,893,306	3,026,032,786	1.60%
E26270	254,057,121,977	253,393,466,753	663,655,224	0.26%
E26390	13,801,389,455	13,459,556,192	341,833,263	2.48%
E26400	1,386,596,868	1,174,339,217	212,257,651	15.31%
E27200	2,939,346,326	2,852,142,683	87,203,643	2.97%
E30400	236,366,523,929	235,466,490,337	900,033,592	0.38%
E30500	37,573,791,601	37,054,340,953	519,450,648	1.38%
E32800	16,362,991,725	16,574,403,904	(211,412,179)	-1.29%
E33000	16,067,942,038	16,269,921,453	(201,979,415)	-1.26%
E53220	211,337,924	184,860,503	26,477,421	12.53%
E53240	54,864,931	57,800,676	(2,935,745)	-5.35%
E53260	10,034,813	6,458,623	3,576,190	35.64%
E53280	169,228,592	159,354,693	9,873,899	5.83%
E53410	3,165,891,654	3,151,734,529	14,157,125	0.45%
E58950	25,324,912,454	24,745,375,725	579,536,729	2.29%
E58990	2,292,690,121	2,190,120,779	102,569,342	4.47%
E59560	312,138,408,320	308,809,132,678	3,329,275,642	1.07%
E59680	926,380,613	909,712,751	16,667,862	1.80%
E59700	3,718,354,759	3,734,899,000	(16,544,241)	-0.44%
E59720	34,012,331,912	33,915,901,512	96,430,400	0.28%
E60000	1,006,916,745,836	1,000,723,750,530	6,192,995,306	0.62%
E62100	1,119,412,864,728	1,110,801,712,526	8,611,152,202	0.77%
E62720	241,431,375,201	233,640,622,906	7,790,752,295	3.23%
E62730	7,699,970,731	7,793,032,496	(93,061,765)	-1.21%
E62740	248,951,947,100	240,591,286,761	8,360,660,339	3.36%
E62748	5,611,409,373	5,744,567,893	(133,158,520)	-2.37%
E62900	4,964,856,085	4,924,984,044	39,872,041	0.80%
E68000	23,551,421,511	23,250,551,210	300,870,301	1.28%
E82200	7,596,362,376	8,002,391,620	(406,029,244)	-5.35%
E87500	3,098,011,852	3,219,171,135	(121,159,283)	-3.91%
E87510	1,066,053,524	1,097,159,948	(31,106,424)	-2.92%
E87520	4,164,065,376	4,316,331,083	(152,265,707)	-3.66%
E87530	19,179,940,356	18,862,977,673	316,962,683	1.65%
E87540	15,633,231,187	15,511,803,974	121,427,213	0.78%
E87550	3,126,621,007	3,102,325,749	24,295,258	0.78%

2003 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

Codes and Values	2003 Full SOI Individual Sample	2003 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E90040	1,045,902,049,852	1,045,809,875,203	92,174,649	0.01%
E90050	351,750,682,273	358,114,873,412	(6,364,191,139)	-1.81%
E90080	16,196,569,545	14,740,980,014	1,455,589,531	8.99%
E90100	473,979,264,105	473,451,909,886	527,354,219	0.11%
E90190	41,713,702,197	41,539,104,404	174,597,793	0.42%
E90210	17,457,885,730	17,477,749,281	(19,863,551)	-0.11%
E90240	4,739,680,215	4,682,562,032	57,118,183	1.21%
E90250	5,771,294,785	5,796,105,441	(24,810,656)	-0.43%
E90280	11,856,869,445	11,911,034,394	(54,164,949)	-0.46%
E90370	67,693,067,070	67,625,540,974	67,526,096	0.10%
P04470	1,478,369,091,993	1,475,049,350,533	3,319,741,460	0.22%
P08000	842,007,598	798,393,075	43,614,523	5.18%
P22250	27,080,818,742	24,791,334,510	2,289,484,232	8.45%
P23250	242,576,427,864	235,479,716,618	7,096,711,246	2.93%
P27895	572,203,817	506,909,142	65,294,675	11.41%
P60100	23,495,820,535	21,366,032,601	2,129,787,934	9.06%
P61850	107,171,461,311	106,342,495,509	828,965,802	0.77%
P65300	42,108,938,920	42,166,886,857	(57,947,937)	-0.14%
P65400	36,656,404,195	36,171,936,742	484,467,453	1.32%
S27860	938,516,904	857,761,005	80,755,899	8.60%
T27800	598,417,784	657,236,606	(58,818,822)	-9.83%

2003 PUBLIC USE TAX FILE

2003 FEDERAL TAX FORMS (with element numbers referenced)

2003 PUBLIC USE TAX FILE

ELEMENT NUMBERS

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

Label

(See instructions on page 19.) Use the IRS label. Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20

OMB No. 1545-0074

Your first name and initial Last name Your social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 19. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

Important! You must enter your SSN(s) above.

Presidential Election Campaign (See page 19.)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund? You Spouse Yes No Yes No

Filing Status

Check only one box.

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 20.) the qualifying person is a child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child. (See page 20.)

Exemptions

If more than five dependents, see page 21.

Table with columns for exemptions: Yourself, Spouse, Dependents (First name, Last name, social security number, relationship to you, child tax credit), Total number of exemptions claimed. Includes sub-sections for No. of boxes checked on 6a and 6b, No. of children on 6c who lived with you, and Add numbers on lines above.

Income

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

If you did not get a W-2, see page 22.

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

Main income table with rows 7-22. Columns include description of income type, sub-rows (a, b), and a far right column for total income.

Adjusted Gross Income

Table for Adjusted Gross Income with rows 23-34. Includes descriptions like Educator expenses, IRA deduction, student loan interest, etc., and a final row for adjusted gross income.

Tax and Credits

Standard Deduction for—
• People who checked any box on line 36a or 36b or who can be claimed as a dependent, see page 34.
• All others:
Single or Married filing separately, \$4,750
Married filing jointly or Qualifying widow(er), \$9,500
Head of household, \$7,000

35 Amount from line 34 (adjusted gross income)
36a Check if: [] You were born before January 2, 1939, [] Blind. Total boxes checked
[] Spouse was born before January 2, 1939, [] Blind.
b If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here
37 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
38 Subtract line 37 from line 35
39 If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,625, see the worksheet on page 35
40 Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-
41 Tax (see page 36). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972
42 Alternative minimum tax (see page 38). Attach Form 6251
43 Add lines 41 and 42
44 Foreign tax credit. Attach Form 1116 if required
45 Credit for child and dependent care expenses. Attach Form 2441
46 Credit for the elderly or the disabled. Attach Schedule R
47 Education credits. Attach Form 8863
48 Retirement savings contributions credit. Attach Form 8880
49 Child tax credit (see page 40)
50 Adoption credit. Attach Form 8839
51 Credits from: a [] Form 8396 b [] Form 8859
52 Other credits. Check applicable box(es): a [] Form 3800 b [] Form 8801 c [] Specify
53 Add lines 44 through 52. These are your total credits
54 Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-

Other Taxes

55 Self-employment tax. Attach Schedule SE
56 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
57 Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required
58 Advance earned income credit payments from Form(s) W-2
59 Household employment taxes. Attach Schedule H
60 Add lines 54 through 59. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

61 Federal income tax withheld from Forms W-2 and 1099
62 2003 estimated tax payments and amount applied from 2002 return
63 Earned income credit (EIC)
64 Excess social security and tier 1 RRTA tax withheld (see page 56)
65 Additional child tax credit. Attach Form 8812
66 Amount paid with request for extension to file (see page 56)
67 Other payments from: a [] Form 2439 b [] Form 4136 c [] Form 8885
68 Add lines 61 through 67. These are your total payments

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69 If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid
70a Amount of line 69 you want refunded to you
b Routing number
c Type: [] Checking [] Savings
d Account number
71 Amount of line 69 you want applied to your 2004 estimated tax

Amount You Owe

72 Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57
73 Estimated tax penalty (see page 58)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? [] Yes. Complete the following. [] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 20. Keep a copy for your records.

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

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Label
(See page 19.)

Use the IRS label.
Otherwise, please print or type.

L A B E L H E R E	Your first name and initial	Last name	
	If a joint return, spouse's first name and initial	Last name	
	Home address (number and street). If you have a P.O. box, see page 20.		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.		

OMB No. 1545-0085

Your social security number

Spouse's social security number

▲ Important! ▲
You must enter your SSN(s) above.

Presidential Election Campaign
(See page 20.)

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? . . .

You Yes No Spouse Yes No

Filing status
Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 Head of household (with qualifying person). (See page 20.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 Qualifying widow(er) with dependent child (See page 21.)

Exemptions

6a **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **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 qualifying child for child tax credit (see page 23)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

No. of boxes checked on 6a and 6b _____

No. of children on 6c who:

- lived with you _____
- did not live with you due to divorce or separation (see page 23) _____

Dependents on 6c not entered above _____

Add numbers on lines above

d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7
8a Taxable interest. Attach Schedule 1 if required.	8a
b Tax-exempt interest. Do not include on line 8a.	8b
9a Ordinary dividends. Attach Schedule 1 if required.	9a
b Qualified dividends (see page 25).	9b
10a Capital gain distributions (see page 25).	10a
b Post-May 5 capital gain distributions (see page 25).	10b
11a IRA distributions.	11a
11b Taxable amount (see page 25).	11b
12a Pensions and annuities.	12a
12b Taxable amount (see page 26).	12b
13 Unemployment compensation and Alaska Permanent Fund dividends.	13
14a Social security benefits.	14a
14b Taxable amount (see page 28).	14b
15 Add lines 7 through 14b (far right column). This is your total income .	15
16 Educator expenses (see page 28).	16
17 IRA deduction (see page 28).	17
18 Student loan interest deduction (see page 31).	18
19 Tuition and fees deduction (see page 31).	19
20 Add lines 16 through 19. These are your total adjustments .	20
21 Subtract line 20 from line 15. This is your adjusted gross income .	21

Adjusted gross income

Tax, credits, and payments	22	Enter the amount from line 21 (adjusted gross income).	22	
	23a	Check <input type="checkbox"/> You were born before January 2, 1939, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1939, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
	b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ 23b <input type="checkbox"/>		
	24	Enter your standard deduction (see left margin).	24	
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
	26	Multiply \$3,050 by the total number of exemptions claimed on line 6d.	26	
	27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	▶ 27	
	28	Tax, including any alternative minimum tax (see page 33).	28	
	29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
	30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
	31	Education credits. Attach Form 8863.	31	
	32	Retirement savings contributions credit. Attach Form 8880.	32	
	33	Child tax credit (see page 37).	33	
	34	Adoption credit. Attach Form 8839.	34	
	35	Add lines 29 through 34. These are your total credits .	35	
	36	Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-.	36	
	37	Advance earned income credit payments from Form(s) W-2.	37	
	38	Add lines 36 and 37. This is your total tax .	▶ 38	
	39	Federal income tax withheld from Forms W-2 and 1099.	39	
	40	2003 estimated tax payments and amount applied from 2002 return.	40	
	41	Earned income credit (EIC) .	41	
	42	Additional child tax credit. Attach Form 8812.	42	
	43	Add lines 39 through 42. These are your total payments .	▶ 43	
Refund	44	If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you overpaid .	44	
	45a	Amount of line 44 you want refunded to you .	▶ 45a	
	b	Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="text"/>		
	46	Amount of line 44 you want applied to your 2004 estimated tax .	46	
Amount you owe	47	Amount you owe. Subtract line 43 from line 38. For details on how to pay, see page 51.	▶ 47	
	48	Estimated tax penalty (see page 52).	48	

Standard Deduction for—

- People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32.
- All others:
 - Single or Married filing separately, \$4,750
 - Married filing jointly or Qualifying widow(er), \$9,500
 - Head of household, \$7,000

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 50 and fill in 45b, 45c, and 45d.

Third party designee Do you want to allow another person to discuss this return with the IRS (see page 52)? **Yes**. Complete the following. **No**

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

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

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

Paid preparer's use only

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

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



Label (See page 12.) Use the IRS label. Otherwise, please print or type.

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

Fields for social security numbers.

Important! You must enter your SSN(s) above.

Presidential Election Campaign (page 12)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if a joint return, want \$3 to go to this fund?

Yes/No checkboxes for the fund contribution question.

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

Income section with lines 1-6 for wages, interest, dividends, and taxable income.

Note. You must check Yes or No.

Payments and tax

Payments and tax section with lines 7-10 for federal tax withheld, EIC, total payments, and tax.

Refund

Have it directly deposited! See page 19 and fill in 11b, 11c, and 11d.

Refund section with line 11a and routing/account numbers.

Amount you owe

Line 12: Amount you owe.

Third party designee

Form for third party designee with name, phone, and PIN.

Sign here

Joint return? See page 11. Keep a copy for your records.

Signature section for taxpayer and spouse.

Paid preparer's use only

Form for paid preparer with signature, date, and SSN/PTIN.

Schedule A—Itemized Deductions

(Schedule B is on back)

2003

Attachment
Sequence No. **07**

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

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2)	1				
	2	Enter amount from Form 1040, line 35	2				
	3	Multiply line 2 by 7.5% (.075).	3				
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4				
Taxes You Paid (See page A-2.)	5	State and local income taxes	5				
	6	Real estate taxes (see page A-2)	6				
	7	Personal property taxes	7				
	8	Other taxes. List type and amount ▶	8				
	9	Add lines 5 through 8	9				
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10				
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11				
	12	Points not reported to you on Form 1098. See page A-3 for special rules	12				
	13	Investment interest. Attach Form 4952 if required. (See page A-4.)	13				
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	14	Add lines 10 through 13	14				
	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15				
	16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16				
	17	Carryover from prior year	17				
18	Add lines 15 through 17	18					
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)	19				
Job Expenses and Most Other Miscellaneous Deductions (See page A-5.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶	20				
	21	Tax preparation fees	21				
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22				
	23	Add lines 20 through 22	23				
	24	Enter amount from Form 1040, line 35	24				
	25	Multiply line 24 by 2% (.02)	25				
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26					
Other Miscellaneous Deductions	27	Other—from list on page A-6. List type and amount ▶	27				
Total Itemized Deductions	28	Is Form 1040, line 35, over \$139,500 (over \$69,750 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.	28				

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Business
(Sole Proprietorship)

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

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **09**

<p>A Principal business or profession, including product or service (see page C-2 of the instructions)</p>	<p>B Enter code from pages C-7, 8, & 9</p>
<p>C Business name. If no separate business name, leave blank.</p>	<p>D Employer ID number (EIN), if any</p>
<p>E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____</p>	
<p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____</p>	
<p>G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>H If you started or acquired this business during 2003, check here <input type="checkbox"/></p>	

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42 on page 2)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6		
7 Gross income. Add lines 5 and 6 ▶	7		

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

8 Advertising	8			19 Pension and profit-sharing plans	19		
9 Car and truck expenses (see page C-3)	9			20 Rent or lease (see page C-5):	20		
10 Commissions and fees	10			a Vehicles, machinery, and equipment	20a		
11 Contract labor (see page C-4)	11			b Other business property	20b		
12 Depletion	12			21 Repairs and maintenance	21		
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13			22 Supplies (not included in Part III)	22		
14 Employee benefit programs (other than on line 19)	14			23 Taxes and licenses	23		
15 Insurance (other than health)	15			24 Travel, meals, and entertainment:	24		
16 Interest:	16			a Travel	24a		
a Mortgage (paid to banks, etc.)	16a			b Meals and entertainment			
b Other	16b			c Enter nondeductible amount included on line 24b (see page C-5)			
17 Legal and professional services	17			d Subtract line 24c from line 24b	24d		
18 Office expense	18			25 Utilities	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28			26 Wages (less employment credits)	26		
29 Tentative profit (loss). Subtract line 28 from line 7	29			27 Other expenses (from line 48 on page 2)	27		
30 Expenses for business use of your home. Attach Form 8829	30						
31 Net profit or (loss). Subtract line 30 from line 29.	31						
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.							
• If a loss, you must go to line 32.							
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).							
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.							
• If you checked 32b, you must attach Form 6198 .							
				32a <input type="checkbox"/> All investment is at risk.			
				32b <input type="checkbox"/> Some investment is not at risk.			

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **12**

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2						
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)						
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824						
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2002 Capital Loss Carryover Worksheet					()	
7a Combine lines 1 through 5 in column (g). If the result is a loss, enter the result. Otherwise, enter -0-. Do not enter more than zero						()
b Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)						

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss)* (see below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9						
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)						
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824						
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
13 Capital gain distributions. See page D-2 of the instructions						
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your 2002 Capital Loss Carryover Worksheet					()	
15 Combine lines 8 through 13 in column (g). If zero or less, enter -0-						
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.						

*Include in column (g) all gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page D-8 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

Part III Taxable Gain or Deductible Loss

17a Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line 17b and go to line 18. If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below

17a		
17b		

b Combine lines 7a and 15. If zero or less, enter -0-. Then complete Form 1040 through line 40 .

Next: • If line 16 of Schedule D is a gain or you have qualified dividends on Form 1040, line 9b, complete **Part IV** below.

• Otherwise, skip the rest of Schedule D and complete the rest of Form 1040.

18 If line 17a is a loss, enter here and on Form 1040, line 13a, the **smaller** of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the instructions)

18	()
----	---	---

Next: • If you have qualified dividends on Form 1040, line 9b, complete Form 1040 through line 40, and then complete **Part IV** below (but skip lines 19 and 20).

• Otherwise, skip **Part IV** below and complete the rest of Form 1040.

Part IV Tax Computation Using Maximum Capital Gains Rates

If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to line 21. Otherwise, go to line 19.

19 Enter your unrecaptured section 1250 gain, if any, from line 18 of the worksheet on page D-7

19		
20		

20 Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-8 of the instructions

If lines 19 and 20 are zero, go to line 21. Otherwise, complete the worksheet on page D-11 of the instructions to figure the amount to enter on lines 35 and 53 below, and skip all other lines below.

21 Enter your taxable income from Form 1040, line 40

21		
----	--	--

22 Enter the **smaller** of line 16 or line 17a, but not less than zero

22		
----	--	--

23 Enter your qualified dividends from Form 1040, line 9b

23		
----	--	--

24 Add lines 22 and 23

24		
----	--	--

25 Amount from line 4g of Form 4952 (investment interest expense)

25		
----	--	--

26 Subtract line 25 from line 24. If zero or less, enter -0-

26		
----	--	--

27 Subtract line 26 from line 21. If zero or less, enter -0-

27		
----	--	--

28 Enter the **smaller** of line 21 or:

- \$56,800 if married filing jointly or qualifying widow(er);
- \$28,400 if single or married filing separately; or
- \$38,050 if head of household

28		
----	--	--

If line 27 is more than line 28, skip lines 29–39 and go to line 40.

29 Enter the amount from line 27

29		
----	--	--

30 Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40

30		
----	--	--

31 Add lines 17b and 23*

31		
----	--	--

32 Enter the **smaller** of line 30 or line 31

32		
----	--	--

33 Multiply line 32 by 5% (.05)

33		
----	--	--

If lines 30 and 32 are the same, skip lines 34–39 and go to line 40.

34 Subtract line 32 from line 30

34		
----	--	--

35 Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-10

35		
----	--	--

36 Enter the **smaller** of line 34 or line 35

36		
----	--	--

37 Multiply line 36 by 8% (.08)

37		
----	--	--

38 Subtract line 36 from line 34

38		
----	--	--

39 Multiply line 38 by 10% (.10)

39		
----	--	--

If lines 26 and 30 are the same, skip lines 40–49 and go to line 50.

40 Enter the **smaller** of line 21 or line 26

40		
----	--	--

41 Enter the amount from line 30 (if line 30 is blank, enter -0-)

41		
----	--	--

42 Subtract line 41 from line 40

42		
----	--	--

43 Add lines 17b and 23*

43		
----	--	--

44 Enter the amount from line 32 (if line 32 is blank, enter -0-)

44		
----	--	--

45 Subtract line 44 from line 43

45		
----	--	--

46 Enter the **smaller** of line 42 or line 45

46		
----	--	--

47 Multiply line 46 by 15% (.15)

47		
----	--	--

48 Subtract line 46 from line 42

48		
----	--	--

49 Multiply line 48 by 20% (.20)

49		
----	--	--

50 Figure the tax on the amount on **line 27**. Use the Tax Table or Tax Rate Schedules, whichever applies

50		
----	--	--

51 Add lines 33, 37, 39, 47, 49, and 50

51		
----	--	--

52 Figure the tax on the amount on **line 21**. Use the Tax Table or Tax Rate Schedules, whichever applies

52		
----	--	--

53 **Tax on all taxable income.** Enter the **smaller** of line 51 or line 52 here and on Form 1040, line 41

53		
----	--	--



Complete this worksheet only if line 19 or line 20 of Schedule D is more than zero.

1. Enter your taxable income from Form 1040, line 40		1.	<input type="text"/>
2. Enter your qualified dividends from Form 1040, line 9b	2.	<input type="text"/>	
3. Enter the amount from Form 4952, 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 smaller of line 16 or line 17a of Schedule D	7.	<input type="text"/>	
8. Enter the smaller 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 19 and 20 of Schedule D	11.	<input type="text"/>	
12. Enter the smaller 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 the smaller of line 1 or:			
• \$56,800 if married filing jointly or qualifying widow(er);	}	15.	<input type="text"/>
• \$28,400 if single or married filing separately; or			
• \$38,050 if head of household.			
16. Enter the smaller of line 14 or line 15	16.	<input type="text"/>	
17. Subtract line 10 from line 1. If zero or less, enter -0-	17.	<input type="text"/>	
18. Enter the larger of line 16 or line 17	18.	<input type="text"/>	
If lines 15 and 16 are the same, skip lines 19 through 28 and go to line 29. Otherwise, go to line 19.			
19. Subtract line 16 from line 15	19.	<input type="text"/>	
20. Add the amounts on Schedule D, line 17b, and line 6 above	20.	<input type="text"/>	
21. Enter the smaller of line 19 or line 20	21.	<input type="text"/>	
22. Multiply line 21 by 5% (.05)	22.	<input type="text"/>	
If lines 19 and 21 are the same, skip lines 23 through 28 and go to line 29. Otherwise, go to line 23.			
23. Subtract line 21 from line 19	23.	<input type="text"/>	
24. Qualified 5-year gain from the worksheet on page D-10. Also enter on Schedule D, line 35	24.	<input type="text"/>	
25. Enter the smaller of line 23 or line 24	25.	<input type="text"/>	
26. Multiply line 25 by 8% (.08)	26.	<input type="text"/>	
27. Subtract line 25 from line 23	27.	<input type="text"/>	
28. Multiply line 27 by 10% (.10)	28.	<input type="text"/>	
If lines 1 and 15 are the same, skip lines 29 through 47 and go to line 48. Otherwise, go to line 29.			
29. Enter the smaller of line 1 or line 13	29.	<input type="text"/>	
30. Enter the amount from line 19 (if line 19 is blank, enter -0-)	30.	<input type="text"/>	
31. Subtract line 30 from line 29. If zero or less, enter -0-	31.	<input type="text"/>	
32. Add the amounts on Schedule D, line 17b, and line 6 above	32.	<input type="text"/>	
33. Enter the amount from line 21 (if line 21 is blank, enter -0-)	33.	<input type="text"/>	
34. Subtract line 33 from line 32	34.	<input type="text"/>	
35. Enter the smaller of line 31 or line 34	35.	<input type="text"/>	
36. Multiply line 35 by 15% (.15)	36.	<input type="text"/>	
37. Subtract line 35 from line 31	37.	<input type="text"/>	
38. Multiply line 37 by 20% (.20)	38.	<input type="text"/>	
If Schedule D, line 19, is zero or blank, skip lines 39 through 44 and go to line 45. Otherwise, go to line 39.			
39. Enter the smaller of line 9 above or Schedule D, line 19	39.	<input type="text"/>	
40. Add lines 10 and 18	40.	<input type="text"/>	
41. Enter the amount from line 1 above	41.	<input type="text"/>	
42. Subtract line 41 from line 40. If zero or less, enter -0-	42.	<input type="text"/>	
43. Subtract line 42 from line 39. If zero or less, enter -0-	43.	<input type="text"/>	
44. Multiply line 43 by 25% (.25)	44.	<input type="text"/>	
If Schedule D, line 20, is zero or blank, skip lines 45 through 47 and go to line 48. Otherwise, go to line 45.			
45. Add lines 18, 19, 31, and 43	45.	<input type="text"/>	
46. Subtract line 45 from line 1	46.	<input type="text"/>	
47. Multiply line 46 by 28% (.28)	47.	<input type="text"/>	
48. Figure the tax on the amount on line 18 . Use the Tax Table or Tax Rate Schedules, whichever applies	48.	<input type="text"/>	
49. Add lines 22, 26, 28, 36, 38, 44, 47, and 48	49.	<input type="text"/>	
50. Figure the tax on the amount on line 1 . Use the Tax Table or Tax Rate Schedules, whichever applies	50.	<input type="text"/>	
51. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 49 or line 50. Also enter this amount on Schedule D, line 53, and Form 1040, line 41	51.	<input type="text"/>	

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

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

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

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

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-4)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
.....				
.....				
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-4)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198.	22			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	() () (
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26			

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

Your social security number

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 column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses? Yes No
If you answered "Yes," see page E-5 before completing this section.
Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

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. Row 39.

Part V Summary

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



**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2003 Form 1040, line 40			1	
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1			2	
3	Subtract line 2 from line 1			3	
4	Figure the tax on the amount on line 3. Use the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D, whichever applies			4	
5	If you used Schedule J to figure your tax for 2002, enter the amount from line 11 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2	5			
6	Divide the amount on line 2 by 3.0	6			
7	Combine lines 5 and 6. If zero or less, enter -0-	7			
8	Figure the tax on the amount on line 7 using 2000 tax rates (see page J-3)			8	
9	If you used Schedule J to figure your tax for 2002, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-4	9			
10	Enter the amount from line 6	10			
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11			
12	Figure the tax on the amount on line 11 using 2001 tax rates (see page J-5)			12	
13	If you used Schedule J to figure your tax for 2002, enter the amount from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or Form 1040EZ, line 6. If zero or less, see page J-7	13			
14	Enter the amount from line 6	14			
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15			
16	Figure the tax on the amount on line 15 using 2002 tax rates (see page J-8)			16	
17	Add lines 4, 8, 12, and 16			17	
18	If you used Schedule J to figure your tax for 2002, enter the amount from line 12 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10	18			
19	If you used Schedule J to figure your tax for 2002, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11	19			
20	If you used Schedule J to figure your tax for 2002, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10	20			
*Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A.					
21	Add lines 18 through 20			21	
22	Subtract line 21 from line 17. Also include this amount on Form 1040, line 41.			22	
Caution. Your tax may be less if you figure it using the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.					



Self-Employment Tax

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

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
--	--

Who Must File Schedule SE

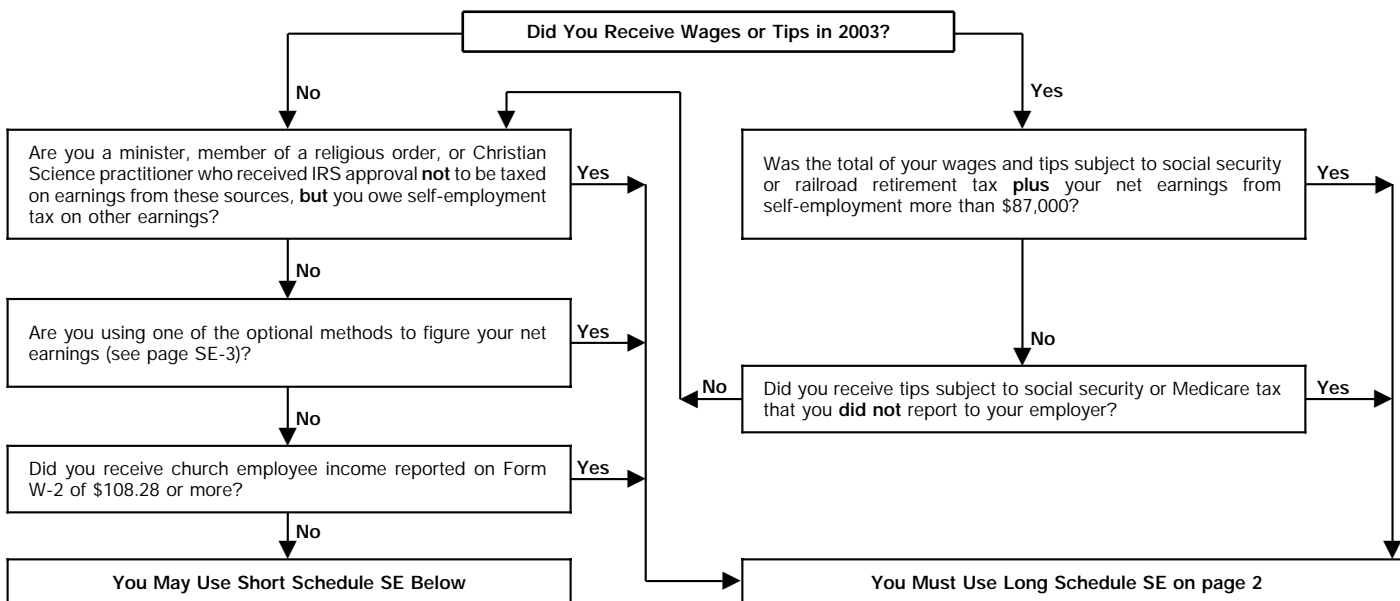
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.

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



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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is:	5		
<ul style="list-style-type: none"> • \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55. • More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55. 			
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28	6		

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

Social security number of person with self-employment income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. Skip this line if you use the farm optional method (see page SE-4)			
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)			
3	Combine lines 1 and 2			
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here			
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶			
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income.	5a		
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-			
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2003	7	87,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,000 or more, skip lines 8b through 10, and go to line 11	8a		
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
8c	Add lines 8a and 8b			
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11	Multiply line 6 by 2.9% (.029)	11		
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 55	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method **only** if:

- Your gross farm income¹ was not more than \$2,400 **or**
- Your net farm profits² were less than \$1,733.

14	Maximum income for optional methods	14	1,600	00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15		

Nonfarm Optional Method. You may use this method **only** if:

- Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ **and**
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

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

16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.

³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.

²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.

⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.



Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

2003
Attachment
Sequence No. **21**

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you need more space, use the bottom of page 2.)

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

Did you receive dependent care benefits?

No —————> 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. See the instructions for Form 1040, line 59.

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.

2	(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 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 26	3																																																									
4	Enter your earned income	4																																																									
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5																																																									
6	Enter the smallest of line 3, 4, or 5	6																																																									
7	Enter the amount from Form 1040, line 35 7	7																																																									
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	X .																																																								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-right: 1px solid black;"> If line 7 is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0—15,000</td><td></td><td>.35</td></tr> <tr><td>15,000—17,000</td><td></td><td>.34</td></tr> <tr><td>17,000—19,000</td><td></td><td>.33</td></tr> <tr><td>19,000—21,000</td><td></td><td>.32</td></tr> <tr><td>21,000—23,000</td><td></td><td>.31</td></tr> <tr><td>23,000—25,000</td><td></td><td>.30</td></tr> <tr><td>25,000—27,000</td><td></td><td>.29</td></tr> <tr><td>27,000—29,000</td><td></td><td>.28</td></tr> </tbody> </table> </td> <td style="width: 50%;"> If line 7 is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr><td>43,000—No limit</td><td></td><td>.20</td></tr> </tbody> </table> </td> </tr> </table>	If line 7 is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$0—15,000</td><td></td><td>.35</td></tr> <tr><td>15,000—17,000</td><td></td><td>.34</td></tr> <tr><td>17,000—19,000</td><td></td><td>.33</td></tr> <tr><td>19,000—21,000</td><td></td><td>.32</td></tr> <tr><td>21,000—23,000</td><td></td><td>.31</td></tr> <tr><td>23,000—25,000</td><td></td><td>.30</td></tr> <tr><td>25,000—27,000</td><td></td><td>.29</td></tr> <tr><td>27,000—29,000</td><td></td><td>.28</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$0—15,000		.35	15,000—17,000		.34	17,000—19,000		.33	19,000—21,000		.32	21,000—23,000		.31	23,000—25,000		.30	25,000—27,000		.29	27,000—29,000		.28	If line 7 is: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Over</th> <th style="text-align: left;">But not over</th> <th style="text-align: left;">Decimal amount is</th> </tr> </thead> <tbody> <tr><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr><td>43,000—No limit</td><td></td><td>.20</td></tr> </tbody> </table>	Over	But not over	Decimal amount is	\$29,000—31,000		.27	31,000—33,000		.26	33,000—35,000		.25	35,000—37,000		.24	37,000—39,000		.23	39,000—41,000		.22	41,000—43,000		.21	43,000—No limit		.20		
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9	Multiply line 6 by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions	9																																																									
10	Enter the amount from Form 1040, line 43, minus any amount on Form 1040, line 44	10																																																									
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 45	11																																																									

Part III Dependent Care Benefits

<p>12 Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2</p>	12			
<p>13 Enter the amount forfeited, if any (see the instructions)</p>	13			
<p>14 Subtract line 13 from line 12</p>	14			
<p>15 Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s)</p>	15			
<p>16 Enter the smaller of line 14 or 15</p>	16			
<p>17 Enter your earned income</p>	17			
<p>18 Enter the amount shown below that applies to you.</p> <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. 	18			
<p>19 Enter the smallest of line 16, 17, or 18</p>	19			
<p>20 Excluded benefits. Enter here the smaller of the following:</p> <ul style="list-style-type: none"> • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20			
<p>21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"</p>	21			

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

<p>22 Enter \$3,000 (\$6,000 if two or more qualifying persons)</p>	22			
<p>23 Enter the amount from line 20</p>	23			
<p>24 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2002 expenses in 2003, see the instructions for line 9</p>	24			
<p>25 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here</p>	25			
<p>26 Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11</p>	26			



▶ See instructions on pages 3 and 4.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1a	Current year investment credit (Form 3468)	1a		
b	Current year work opportunity credit (Form 5884)	1b		
c	Current year welfare-to-work credit (Form 8861)	1c		
d	Current year credit for alcohol used as fuel (Form 6478)	1d		
e	Current year credit for increasing research activities (Form 6765)	1e		
f	Current year low-income housing credit (Form 8586)	1f		
g	Current year enhanced oil recovery credit (Form 8830)	1g		
h	Current year disabled access credit (Form 8826)	1h		
i	Current year renewable electricity production credit (Form 8835)	1i		
j	Current year Indian employment credit (Form 8845)	1j		
k	Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1k		
l	Current year orphan drug credit (Form 8820)	1l		
m	Current year new markets credit (Form 8874)	1m		
n	Current year credit for small employer pension plan startup costs (Form 8881)	1n		
o	Current year credit for employer-provided child care facilities and services (Form 8882)	1o		
p	Current year credit for contributions to selected community development corporations (Form 8847)	1p		
q	Current year trans-Alaska pipeline liability fund credit (see instructions)	1q		
r	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1r		
2	Current year credit. Add lines 1a through 1r	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2003 (see instructions)	5		
6	Carryforward of general business credit to 2003. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2004 (see instructions)	7		
8	Current year credit. Add lines 4 through 7	8		

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9		
10	Alternative minimum tax (see instructions)	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c		
d	Education credits (Form 8863, line 18)	12d		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e		
f	Child tax credit (Form 1040, line 49)	12f		
g	Mortgage interest credit (Form 8396, line 11)	12g		
h	Adoption credit (Form 8839, line 18)	12h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j		
k	Credit for fuel from a nonconventional source	12k		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l		
m	Add lines 12a through 12l	12m		
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13		
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax (see instructions)	16		
17	Enter the greater of line 15 or line 16	17		
18	Subtract line 17 from line 13. If zero or less, enter -0-	18		
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19		

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2003 (see instructions)	1	
2	Disallowed investment interest expense from 2002 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	

Part II Net Investment Income

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

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	

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

General Instructions

A Change To Note

In general, qualified dividends shown on Form 1040, line 9b (or Form 1041, line 2b(2)), are excluded from investment income. But you can elect on Form 4952, line 4g, to include part or all of your qualified dividends in investment income. See the instructions for line 4g for details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

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

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

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

- You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness.

Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

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

Investment interest expense **does not** include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the instructions for **Form 8582**, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

▶ See separate instructions.

2003

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **32**

Name(s) shown on Form 1040

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 38, and go to line 2. Otherwise, enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% of Form 1040, line 35 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Interest from specified private activity bonds exempt from the regular tax	11		
12	Qualified small business stock (see instructions)	12		
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14		
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT).	17		
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		
21	Long-term contracts (difference between AMT and regular tax income)	21		
22	Mining costs (difference between regular tax and AMT)	22		
23	Research and experimental costs (difference between regular tax and AMT)	23		
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25		
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.)	28		

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	<p>IF your filing status is</p> <p>Single or head of household. \$112,500 \$40,250</p> <p>Married filing jointly or qualifying widow(er) 150,000 58,000</p> <p>Married filing separately 75,000 29,000</p> <p>If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.</p>			29
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here			30
31	<p>• If you reported capital gain distributions directly on Form 1040, line 13a; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 65 here.</p> <p>• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>			31
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)			32
33	Tentative minimum tax. Subtract line 32 from line 31			33
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44)			34
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 42			35

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you *did not* complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

36	Enter the amount from Form 6251, line 30				36
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37			
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).	39			
40	Enter the smaller of line 36 or line 39				40
41	Subtract line 40 from line 36				41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				42
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43			
44	Enter the smaller of line 36 or line 37	44			
45	Enter the smaller of line 43 or line 44	45			
46	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see page 8 of the instructions)	46			
47	Enter the smaller of line 45 or line 46. If line 45 is zero, go to line 55	47			
48	Multiply line 47 by 5% (.05) ▶				48
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55	49			
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	50			
51	Enter the smaller of line 49 or line 50	51			
52	Multiply line 51 by 8% (.08) ▶				52
53	Subtract line 51 from line 49	53			
54	Multiply line 53 by 10% (.10) ▶				54
55	Subtract line 47 from line 46	55			
56	Subtract line 45 from line 44	56			
57	Enter the smaller of line 55 or line 56	57			
58	Multiply line 57 by 15% (.15) ▶				58
59	Subtract line 57 from line 56	59			
60	Multiply line 59 by 20% (.20) ▶				60
	If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwise, go to line 61.				
61	Subtract line 44 from line 40	61			
62	Multiply line 61 by 25% (.25) ▶				62
63	Add lines 42, 48, 52, 54, 58, 60, and 62				63
64	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				64
65	Enter the smaller of line 63 or line 64 here and on line 31				65



Name(s) shown on return

Identifying number

Part I 2003 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

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

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

1a		
1b	()
1c	()

1d		
----	--	--

Commercial Revitalization Deductions From Rental Real Estate Activities

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

2a	()
2b	()

2c	()
----	---	---

All Other Passive Activities

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

3a		
3b	()
3c	()

3d		
----	--	--

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used

4		
---	--	--

- 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 With Active Participation

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

- 5 Enter the **smaller** of the loss on line 1d or the loss on line 4
- 6 Enter \$150,000. If married filing separately, see page 8
- 7 Enter modified adjusted gross income, but not less than zero (see page 8)

6		
7		
8		

5		
---	--	--

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

- 8 Subtract line 7 from line 6
 - 9 Multiply line 8 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 8
 - 10 Enter the **smaller** of line 5 or line 9
- If line 2c is a loss, go to Part III. Otherwise, go to line 15.

9		
10		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

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

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

11		
12		
13		
14		

Part IV Total Losses Allowed

- 15 Add the income, if any, on lines 1a and 3a and enter the total
- 16 **Total losses allowed from all passive activities for 2003.** Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.

15		
16		

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

▶ See instructions on pages 3 and 4.
 ▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number

Part I Net Minimum Tax on Exclusion Items

1 Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions . . .	1		
2 Enter adjustments and preferences treated as exclusion items (see instructions)	2		
3 Minimum tax credit net operating loss deduction (see instructions)	3	()
4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions	4		
5 Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500	5		
6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter \$75,000	6		
7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8 Multiply line 7 by 25% (.25)	8		
9 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9		
10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11 • If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here.	11	}	
• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result.			
12 Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14 Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55	14		
15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Minimum Tax Credit and Carryforward to 2004

16 Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56	16		
17 Enter the amount from line 15 above	17		
18 Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19 2002 minimum tax credit carryforward. Enter the amount from your 2002 Form 8801, line 26	19		
20 Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed qualified electric vehicle credit (see instructions)	20		
21 Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22 Enter your 2003 regular income tax liability minus allowable credits (see instructions)	22		
23 Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54	23		
24 Subtract line 23 from line 22. If zero or less, enter -0-	24		
25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 2d	25		
26 Minimum tax credit carryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Schedule D (Form 1040) for 2002 because you reported capital gain distributions directly on Form 1040, line 13, or your 2002 taxable income was zero or less, see the instructions before completing this part.

Caution: For a fiscal year taxpayer with a **prior** tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) (maximum rate of tax on net capital gain) or, if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (see instructions).

27	Enter the amount from line 10				27
28	Enter the amount from line 23 of your 2002 Schedule D (Form 1040) (line 21 of the 2002 Schedule D (Form 1041)) or line 9 of your 2002 Schedule D Tax Worksheet*	28			
29	Enter the amount from line 19 of your 2002 Schedule D (Form 1040), or line 15d, column (2), of the 2002 Schedule D (Form 1041)	29			
30	If you did not complete the 2002 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter the smaller of that result or the amount from line 4 of your 2002 Schedule D Tax Worksheet	30			
31	Enter the smaller of line 27 or line 30				31
32	Subtract line 31 from line 27				32
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result ▶				33
34	Enter the amount from line 28 of your 2002 Schedule D (Form 1040) (line 26 of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2002 Schedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041))	34			
35	Enter the smaller of line 27 or line 28	35			
36	Enter the smaller of line 34 or line 35	36			
37	Enter the amount from your 2002 Schedule D (Form 1040), line 29 (or 2002 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-)	37			
38	Enter the smaller of line 36 or line 37	38			
39	Multiply line 38 by 8% (.08) ▶				39
40	Subtract line 38 from line 36 ▶	40			
41	Multiply line 40 by 10% (.10) ▶				41
42	Subtract line 36 from line 35 ▶	42			
43	Multiply line 42 by 20% (.20) ▶				43
44	If line 29 is zero or blank, skip lines 44 and 45 and go to line 46. Subtract line 35 from line 31 ▶	44			
45	Multiply line 44 by 25% (.25) ▶				45
46	Add lines 33, 39, 41, 43, and 45				46
47	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result				47
48	Enter the smaller of line 46 or line 47 here and on line 11				48

* The 2002 Schedule D Tax Worksheet is on page D-9 of the 2002 Instructions for Schedule D (Form 1040) (page 35 of the 2002 Instructions for Form 1041).

Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions.

▶ Attach to Form 1040 or Form 1040A.

Your social security number

Caution: You *cannot* take both an education credit and the tuition and fees deduction (Form 1040, line 26, or Form 1040A, line 19) for the **same student** in the same year.

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

1	(a) Student's name (as shown on page 1 of your tax return) First name ----- Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
	-----	-----				
	-----	-----				
	-----	-----				
	-----	-----				
2	Add the amounts in columns (d) and (f)			2		
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					3

Part II Lifetime Learning Credit

4	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	-----	-----	
	-----	-----	
	-----	-----	
	-----	-----	
5	Add the amounts on line 4, column (c), and enter the total		5
6	Enter the smaller of line 5 or \$10,000		6
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III . . ▶		7

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7					8
9	Enter: \$103,000 if married filing jointly; \$51,000 if single, head of household, or qualifying widow(er)	9				
10	Enter the amount from Form 1040, line 35*, or Form 1040A, line 22	10				
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11				
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12				
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)	13			×	.
14	Multiply line 8 by line 13 ▶	14				
15	Enter the amount from Form 1040, line 43, or Form 1040A, line 28	15				
16	Enter the total, if any, of your credits from Form 1040, lines 44 through 46, or Form 1040A, lines 29 and 30	16				
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶	17				
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 47, or Form 1040A, line 31 ▶	18				

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