

General Description Booklet

For the

2008 PUBLIC USE TAX FILE

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Internal Revenue Service
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2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2008 Public Use Tax File, which contains 139,651 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 142.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2008. 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 2008 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

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

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

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

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

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

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DISCLOSURE AVOIDANCE PROCEDURES

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

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, all returns sampled at rates greater than 10 percent¹ have been subsampled at 10 percent. In addition, certain records (13) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 10 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one tenth.

Second, those records with \$200,000 or more of AGI or records with a weight of 16.25 or less have been altered in the following manner:

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

Third, all lower income returns (records with an adjusted gross income of less than \$200,000

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

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and weights greater than 16.25) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State and by a two-level marital status variable (married/not married). After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, Medical and dental expenses, and State and local income taxes deduction (State of Wisconsin, only, for this last item).² All lower income blurring is done on a univariate basis.

Fourth, for all records on the file, all fields have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900). Records that were fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns older than five years (Tax Year 2003 or less) have been removed from the file.

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

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

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CORE RECORD LAYOUT

4-Digit Codes

(all codes are 4 characters in length)

1. AGIR1	13. F8606	25. 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 ¹	30. XOCAWH
7. FLPDYR	19. N25	31. XOODER
8. FLPDMO	20. PREP	32. XOPAR
9. F2441	21. SCHB	33. XTOT
10. F3800	22. SCHCF	
11. F6251	23. SCHE	
12. F8582	24. STATE ²	

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

² Only present for returns with a weight greater than 16.25 and where AGI was less than \$200,000 or greater than -\$200,000.

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RECORD LAYOUT
Amount Fields and Large Codes

2008 PUF			
12 digit amount fields			
INCOME	1	E00200	Salaries and wages
	2	E00300	Interest received
	3	E00400	Tax-exempt interest income
	4	E00600	Dividends included in AGI
	5	E00650	Qualified Dividends
	6	E00700	State income tax refunds
	7	E00800	Alimony received
	8	E00900	Business or profession (Schedule C) net profit/loss (+/-)
	9	E01000	Net capital gain or loss (+/-)
	10	E01100	Capital gain distributions reported on Form 1040
	11	E01200	Other gains (or loss) (+/-)
	12	E01400	Taxable IRA distribution
	13	E01500	Total pensions and annuities received
	14	E01700	Pensions and annuities included in AGI
	15	E02000	Schedule E net income or loss (+/-)
	16	E02100	Schedule F net profit/loss (+/-)
	17	E02300	Unemployment compensation in AGI
	18	E02400	Gross Social Security benefits
	19	E02500	Social Security benefits in AGI
Statutory	20	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	21	E03210	Student Loan Interest Deduction
	22	E03220	Educator Expenses
	23	E03230	Tuition and Fees Deduction
	24	E03260	Deduction for self-employment tax
	25	E03270	Self-employed health insurance deduction
	26	E03240	Domestic Production Activities deduction
	27	E03290	Health Savings Account deduction
	28	E03300	Payments to KEOUGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)
Tax	32	P04470	Total deductions (standard or itemized)
Computation	33	E04250	Real Estate Tax Deduction from Standard
	34	E04600	Exemption amount
	35	E04800	Taxable income
	36	E05100	Tax on taxable income
	37	E05200	Computed regular tax
	38	E05800	Income tax before credits
	39	E06000	Income subject to tax
	40	E06200	Marginal tax base
	41	E06300	Tax generated (tax rate tables)
	42	E09600	Alternative minimum tax

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Credits	43	E07180	Child and dependent care
	44	E07200	Elderly or disabled
	45	E07220	Child Tax Credit
	46	E07230	Education Credits
	47	E07240	Retirement Savings Credit
	48	E07260	Residential Energy Credit
	49	E07300	Foreign tax
	50	E07400	General business credit
	51	E07600	Credit for prior year minimum tax
	52	P08000	Other
	53	E07150	Total tax credit (SOI)
Taxes	54	E06500	Total income tax
	55	E08800	Income Tax after Credits (SOI)
	56	E09400	Self-employment tax
	57	E09700	Recapture taxes
	58	E09800	Social security tax on tip income
	59	E09900	Penalty tax on IRA
	60	E10300	Total tax liability (SOI)
Payments	61	E10700	Income tax withheld
	62	E10900	Estimated tax payments
	63	E59560	Earned income for earned income credit (EIC)
	64	E59680	EIC used to offset income tax before credits
	65	E59700	EIC used to offset all other taxes except advance EIC
	66	E59720	EIC refundable portion
	67	E11550	Refundable Credit Payment
	68	E11070	Additional Child Tax Credit
	69	E11100	Amount paid with Form 4868 (Request for Extension)
	70	E11200	Excess FICA/RRTA
	71	E11300	Credit for federal tax on special fuels and oils
	72	E11400	Regulated investment company credit
	73	E11570	Recovery Rebate Credit
	74	E11580	First Time Homebuyer Credit
	75	E11581	First Time Homebuyer Credit used to offset income tax before credits
	76	E11582	First Time Homebuyer Credit used to offset all other taxes (except advanced EIC)
	77	E11583	First Time Homebuyer Credit refundable portion
	78	E10605	Total tax payments (SOI)
Refund etc.	79	E11900	Balance due (overpayment) (+/-)
	80	E12000	Credit elect
	81	E12200	Predetermined estimated tax penalty
Schedule A	82	E17500	Medical and dental expenses subject to reduction by AGI limit
	83	E18425	State and local income taxes
	84	E18450	State Sales Taxes
	85	E18500	Real estate tax deductions
	86	E19200	Total interest paid deduction
	87	E19550	Qualified Mortgage Insurance Premiums
	88	E19800	Cash contributions
	89	E20100	Other than cash contributions
	90	E19700	Contributions deduction, total
	91	E20550	Unreimbursed employee business expense
	92	E20600	Tax preparation fee
	93	E20400	Miscellaneous deductions subject to AGI limitation, total
	94	E20800	Net limited miscellaneous deductions
	95	E20500	Net casualty or theft loss
	96	E21040	Itemized deduction limitation

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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	E22370	Schedule D capital gain distributions
	100	P23250	Long-term gains less losses
	101	E24515	Unrecaptured Section 1250 gain
	102	E24516	Capital gain less investment expense
	103	E24518	28% Rate Gain or Loss
	104	E24535	Schedule D 5% Tax Amount
	105	E24560	Non-Schedule D tax
	106	E24598	Schedule D 15 percent tax amount
107	E24615	Schedule D 25 percent tax amount	
108	E24570	Schedule D 28 percent tax amount	
Schedule E	109	P25350	Total rents and royalties received
	110	E25370	Rent expenses mortgage interest, Schedule E, line 12
	111	E25380	Rent/royalty expenses other interest, Schedule E, line 13
	112	P25470	Royalty depletion and/or rental depreciation
	113	P25700	Rent/royalty net income or loss (+/-)
	114	E25820	Deductible rental loss
	115	E25850	Rent/royalty net income
	116	E25860	Rent/royalty net loss
Partnerships	117	E25940	Total passive income
	118	E25980	Total non-passive income
	119	E25920	Total passive loss
	120	E25960	Total non-passive loss
	121	E26110	Partnership Section 179 expense deduction
Small Business Corp	122	E26170	Total passive income
	123	E26190	Total non-passive income
	124	E26160	Total passive loss
	125	E26180	Total non-passive loss
	126	E26270	Combined partnership and S corporation net income/loss (+/-)
	127	E26100	S-corp. Section 179 expense deduction
Estate or Trust	128	E26390	Total income
	129	E26400	Total loss
Farm Rental	130	E27200	Farm rent net income or loss (+/-)
Schedule SE	131	E30400	Total self-employment income
	132	E30500	Self-employment income, secondary taxpayer
Form 2441	133	E32800	Qualifying individuals' Expenses
	134	E33000	Expenses limited to earned income
Form 3800	135	E53240	Work Opportunity - Jobs (included in general business credit)
	136	E53280	Research and experimentation (included in general business credit)
	137	E53410	Unlimited General Business Credit
	138	E53300	Low Income Housing Credit
	139	E53317	Employer Credit for Social Security Tax on Tips
	140	E53458	Total Part 2 Additional Credit
Form 4952	141	E58950	Total investment Interest Expense
	142	E58990	Investment income (Form 4952 part 2 line 4g)
Form 6251	143	P60100	Net operating loss tax preference
	144	P61850	Total adjustments and preferences (+/-)
	145	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	146	E62100	Alternative minimum taxable income
	147	E62900	Alternative tax foreign tax credit
	148	E62720	Alternative minimum Schedule D less investment interest amount
	149	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	150	E62740	Alternative minimum capital gain amount
Form 8582	151	P65300	Total passive net income
	152	P65400	Total passive losses
	153	E68000	Total losses allowed from all passive activities

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Form 8801	154	E82200	Carry forward of minimum tax credit to 2008
Schedule J	155	T27800	Elected Farm Income
	156	S27860	Tentative Current and Prior-Year Tax
	157	P27895	Actual Prior-Year Tax
Form 8863	158	E87500	Hope Qualified Expenses--Limited (Prior Years only)
	159	E87510	Hope One-Half Amount (Prior Years only)
	160	E87520	Hope Credit
	161	E87530	Lifetime Learning Total Qualified Expenses
	162	E87540	Lifetime Learning Limited Amount
	163	E87550	Lifetime Learning Credit
Misc Codes	164	RECID	Return ID
	165	S006	Decimal weight
	166	S008	Sample count
	167	S009	Population count
	168	WSAMP	Sample code
	169	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 \$250,000	28
\$ 250,000 under \$500,000	29
\$ 500,000 under \$1,000,000	30
\$1,000,000 under \$1,500,000	31
\$1,500,000 under \$2,000,000	32
\$2,000,000 under \$5,000,000	33
\$5,000,000 under \$10,000,000	34
\$10,000,000 or more	35

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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	2003-2006
8. FLPDMO	Filing (Accounting) Period, Month:	
	Month Taxpayer's year ended.....	12
9. F2441	Form 2441, Child Care Credit Qualified Individual:	

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- (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 option0
 - 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 separately3
 - (D) Head of household.....4

- 16. MIDR Married Filing Separately Itemized Deductions Requirement Indicator
 - Not necessary to itemize because of filing status0
 - Necessary to itemize when filing separately.....1

- 17. N20 Number of Qualified Students Hope Credit
 - (A) No Qualified Students.....0
 - (B) One Qualified Student.....1
 - (C) Two Qualified Students.....2
 - (D) Three Qualified Students.....3
 - (E) Four or more Qualified Students.....4

- 18. N24 Number of Children for Child Tax Credit
 - (A) Number of Children.....0-10

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

- 19. N25 Number of Qualified Students Lifetime Learning Credit
 - (A) No Qualified Students.....0
 - (B) One Qualified Student.....1
 - (C) Two Qualified Students.....2
 - (D) Three Qualified Students.....3
 - (E) Four or more Qualified Students.....4

- 20. PREP Tax Preparer:

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

21. SCHB Schedule B Indicator:

(A) No Schedule B attached to return0
(B) Schedule B attached to return1

22. SCHCF Schedule C or F Indicator:

(A) Neither Schedule C or F present0
(B) Schedule C present only1
(C) Schedule F present only2
(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

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24. STATE:

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

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

25. TFORM Form of Return:

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

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26. TXST TAX STATUS:

(A) No tax owed and IRS did not compute tax.....0
(B) Regular tax only, not computed by IRS1
(C) Taxes are owed and IRS computed tax2
(D) No taxes due as computed by IRS.....3
(E) Tax based on Form 8615, Schedule D tax has no entry4
(F) Form 8814 tax at children's 15% rate; Sch. D tax has no entry5
(G) Form 8814 tax at children's 15% rate; Sch. D tax has entry6
(H) Sch. D tax has an entry, no tax from Form 8615 or Form 88147
(I) Tax based on Form 8615, Schedule D tax also has an entry8
(J) Schedule J, Farm Income Averaging has an entry.....9
(K) Foreign Earned Income Tax Indicator has an entry.....10

NOTE: Schedule D tax includes qualified dividends.

27. XFPT Primary Taxpayer Exemption:

(A) No exemption for primary taxpayer (dep. of another taxpayer)0
(B) Primary taxpayer exemption1

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.

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31. XODEP Exemptions for Other Dependents:

Number of other dependents 0-99

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XODEP 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, XODEP 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 2008 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 "2008 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	DEDUCTIONS This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 40. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in P04470; else the standard deduction for which he/she was eligible is shown.)
E04250	REAL ESTATE TAX DEDUCTION
E04600	EXEMPTION AMOUNT This is the amount found on Form 1040, line 42. This amount has been limited based on the various exemptions for dependents (see section on Code Definitions for specific changes) and for returns exceeding the adjusted gross income (AGI) phase-out limitations.
E05100	TAX ON TAXABLE INCOME This is the amount shown on line 44 less special taxes from Form 4972 (Tax on Lump Sum Distributions).
E05200	COMPUTED REGULAR TAX This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
E06000	INCOME SUBJECT TO TAX For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with qualified dividends and/or long-term capital gains taxed at or below the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with qualified dividends and/or long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the long-term capital

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gains rates of 5, 10, 15, 25 and 28 percent). For prior year returns and Schedule J returns, "income subject to tax" is computed by using the current Tax Year tax 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 2008 Tax Rate Schedules for all returns. (See Income Subject to Tax).

- E06300 **TAX GENERATED**
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.

- P08000 **OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)**
The sum of the amounts for Other Tax Credits and Cancellation of Debt on Form 1040 lines 53 and 54 for which separate fields have not been listed.

- E07150 **TOTAL TAX CREDITS (SOI)**
Total credits from Form 1040 (line 55) 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 56) 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 61 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.

- E10300 **TOTAL TAX LIABILITY (SOI)**
Total tax liability (Form 1040, line 61, Form 1040A, line 37, Form 1040-EZ, line 11) minus Advance Earned Income Credit payments (line 64a, Form 1040) minus EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680) minus EIC USED TO OFFSET ALL OTHER TAXES (E59700) minus the additional child tax credit (E11070) (but never less than zero).

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E11581 FIRST TIME HOMEBUYER'S CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the lesser of: Total First Time Homebuyer's Credit or Income Tax Before Credits (E05800) minus all credits except the First Time Homebuyer's Credit.

If First Time Homebuyer's Credit (FTHC) is greater than Income Tax Before Credits (reduced by all credits except the First Time Homebuyer's Credit), the following fields are computed:

E11582 - FIRST TIME HOMEBUYER'S CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC

The lesser of:

1. First Time Homebuyer's Credit minus First Time Homebuyer's Credit used to offset Income Tax Before Credits (E11581); or
2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900), plus the following tax items which are not shown separately: Household employment taxes and all other taxes (margin entries on line 60).

E11583 - FIRST TIME HOMEBUYER'S CREDIT REFUNDABLE PORTION FTCH minus E11581 minus E11582 (see above for definitions and conditions).

E59560 EARNED INCOME FOR EARNED INCOME CREDIT

The total of earned income (salaries and wages, earned business income, and nontaxable combat pay) used in computing the earned income credit, as shown on the EIC Worksheet (found in the Instructions for Form 1040). Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.

E59680 EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS

This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus 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:

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E59700 - EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC

The lesser of:

1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E59680); or
2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900), plus the following tax items which are not shown separately: Household employment taxes and all other taxes (margin entries on line 60).

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

- E10605 TOTAL TAX PAYMENTS**
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 71 minus line 64a) minus the additional child tax credit (line 66). This is limited to zero if there is a refundable EIC or additional child tax credit.
- E21040 ITEMIZED DEDUCTION LIMITATION**
The amount used to reduce deductible itemized deductions, as shown on line 11 of the Itemized Deductions Worksheet in the Form 1040 Schedule A 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.
- P23250 LONG-TERM GAIN/LOSSES NET OF CARRYOVER**
All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover
- P25350 TOTAL RENTS/ROYALTIES RECEIVED**
The sum of lines 3 and 4 on Schedule E
- P25470 ROYALTY DEPLETION AND/OR RENT DEPRECIATION**
The sum of the amounts listed for Royalty depletion and Rent depreciation as reported on line 20 on Schedule E.
- P25700 RENT/ROYALTY NET INCOME OR LOSS**
The sum of Income or loss from rental real estate or royalty properties as reported on line 22 on Schedule E.

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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 11 less line 27 plus line 28, Form 6251.
P61850	TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES Line 2 through 26 excluding line 11, Form 6251
P65300	TOTAL CURRENT YEAR PASSIVE NET INCOME Lines 1a + 3a, Form 8582
P65400	TOTAL CURRENT YEAR PASSIVE NET LOSSES Sum of Lines 1b, 2c, and 3b, Form 8582
RECID	RETURN ID A unique number assigned for each sampled tax return during processing.
S006	DECIMAL WEIGHT This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.
S008	SAMPLE COUNT The number of sampled tax returns found in the given sample code.

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S009

POPULATION COUNT

The number of tax returns in the population for a given sample code.

WSAMP

SAMPLE CODE

See Table B, below.

TXRT

MARGINAL TAX RATE

Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains and/or qualified dividends, possibly from the Schedule D tax worksheet. See definition for field Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280).

(A)	00 percent marginal tax rate	0.00
(B)	05 percent marginal tax rate	05.0
(C)	10 percent marginal tax rate	10.0
(D)	15 percent marginal tax rate	15.0
(E)	25 percent marginal tax rate	25.0
(F)	28 percent marginal tax rate	28.0
(G)	33 percent marginal tax rate	33.0
(H)	35 percent marginal tax rate	35.0

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TECHNICAL DESCRIPTION OF THE FILE

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

For use with ASCII format: The record length is 2160 where the last byte is an end of record marker. All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the first character position of the field. Codes are 4 characters in length with leading zeros. The fields in the file are 12 characters in length with leading zeros and with “+” or “-” leading signs.

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

- The PC SAS datasets include the suffix 'pc' in the titles.
- The UNIX SAS datasets include no suffix in the titles.

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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 2009.

All returns processed during 2009 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 (142,580,866 returns) reported in Table A and the estimated total of all returns (142,450,569 returns). In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 2008. While most returns processed during Calendar Year 2009 were for Tax Year 2008, a few were for non-calendar years ending during 2009 and 2010, and some were returns for prior years. Returns for prior years were used in place of 2008 returns received and processed after December 31, 2009. 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 2009.

Sample Design and Selection

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

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

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

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

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2009 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

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

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

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internally consistent.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2008, 0.16 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 2008

Description of the sample strata														Number of returns		
														Population counts [1]	Sample counts	Public-use sample counts
Grand total														142,580,866	328,630	139,651
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														32,592	32,592	3,278
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														382	382	30
Other Returns, total														142,547,892	295,656	136,343
Description of the sample strata	Degree of interest [2]	Number of Returns by type of form attached												Population counts	Sample counts	Public-use sample counts
		Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555			All other forms					
		Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
Total.....		5,745,516	67,447	31,483	2,172,882	59,340	32,930	1,368,619	6,492	3,737	113,710,875	162,377	68,193	142,547,892	295,656	136,343
Indexed Negative Income [3]																
\$10,000,000 or more.....	All	456	456	46	1,029	1,029	123	144	144	14	1,182	1,182	117	2,811	2,811	300
\$5,000,000 under \$10,000,000.....	All	860	860	78	1,724	1,724	175	260	260	16	2,202	2,202	231	5,046	5,046	500
\$2,000,000 under \$5,000,000.....	All	3,590	1,182	350	6,543	2,172	670	959	336	101	7,834	2,699	785	18,926	6,389	1,906
\$1,000,000 under \$2,000,000.....	All	7,462	1,203	756	13,451	2,126	1,318	2,358	388	241	15,571	2,436	1,492	38,842	6,153	3,807
\$500,000 under \$1,000,000.....	All	16,922	552	543	32,988	1,138	1,120	5,730	200	194	36,138	1,145	1,128	91,778	3,035	2,985
\$250,000 under \$500,000.....	All	33,620	350	325	74,321	715	658	11,769	115	106	80,568	806	757	200,278	1,986	1,846
\$120,000 under \$250,000.....	All	60,376	287	239	155,147	788	680	19,156	120	102	172,644	886	759	407,323	2,081	1,780
\$60,000 under \$120,000.....	All	70,010	196	154	201,319	649	479	20,470	72	54	249,179	785	589	540,978	1,702	1,276
Under \$60,000.....	All	61,200	108	70	473,691	888	535	28,417	51	30	800,133	1,469	884	1,363,441	2,516	1,519
Indexed Positive Income [3]																
Under \$30,000.....	1										31,485,356	3,1416	9,378	31,485,356	3,1416	9,378
Under \$30,000.....	2	274,562	270	82	3,046,298	2,977	951	83,688	77	20	28,296,966	28,208	8,445	31,701,514	3,1532	9,498
Under \$30,000.....	3-4	212,182	315	186	4,805,497	7,413	4,047	106,177	192	95	6,355,132	9,747	5,283	11,478,988	17,667	9,611
\$30,000 under \$60,000.....	1-2	681,524	678	209	1,978,448	2,028	585	171,290	168	46	2,195,763	2,1915	6,598	24,782,025	24,789	7,438
\$30,000 under \$60,000.....	3-4	528,015	846	477	3,758,970	5,841	3,250	244,505	401	215	6,194,112	10,003	5,570	10,725,602	17,091	9,512
\$60,000 under \$120,000.....	1-3	1,085,559	1,091	336	2,301,810	2,299	672	217,320	242	73	11,353,034	11,257	3,373	14,957,723	14,889	4,454
\$60,000 under \$120,000.....	4	650,212	966	524	2,483,674	3,822	2,047	174,911	225	126	2,812,052	4,279	2,305	6,120,849	9,292	5,002
\$120,000 under \$250,000.....	1-3	337,092	634	413	401,367	756	503	82,868	188	111	1,265,376	2,473	1,597	2,086,703	4,051	2,624
\$120,000 under \$250,000.....	4	822,634	2,741	2,172	1,337,403	4,564	3,656	88,221	296	220	1,816,816	5,888	4,628	4,065,074	13,489	10,676
\$250,000 under \$500,000.....	All	511,639	3,662	3,316	463,861	3,366	3,019	73,527	517	471	592,030	4,199	3,788	1,641,057	11,744	10,594
\$500,000 under \$1,000,000.....	All	230,080	5,675	5,513	134,302	3,397	3,316	27,545	642	628	157,455	3,908	3,801	549,382	13,622	13,258
\$1,000,000 under \$2,000,000.....	All	93,022	11,189	9,174	35,861	4,417	3,584	7,029	829	667	45,529	5,638	4,610	18,1441	22,073	18,035
\$2,000,000 under \$5,000,000.....	All	44,770	14,457	4,512	11,754	3,807	1,189	1,836	590	172	16,142	5,175	1,609	74,502	24,029	7,482
\$5,000,000 under \$10,000,000.....	All	11,812	11,812	1,215	2,336	2,336	251	299	299	24	3,174	3,174	322	17,621	17,621	1,812
\$10,000,000 or more.....	All	7,917	7,917	793	1,088	1,088	102	140	140	11	1,487	1,487	144	10,632	10,632	1,050

[1] This population includes an estimated 130,297 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 1.4181 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 preferen					101
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total.....					201
Description of the sample strata	Form 1040, with Form 1116 or Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555	All other forms	
	Sample Code (2)	Sample Code (3)	Sample Code (4)	Sample Code (5)	
Indexed Negative Income [1]					
\$10,000,000 or more.....	401	601	801	1	
\$5,000,000 under \$10,000,000.....	402	602	802	2	
\$2,000,000 under \$5,000,000.....	403	603	803	3	
\$1,000,000 under \$2,000,000.....	404	604	804	4	
\$500,000 under \$1,000,000.....	405	605	805	5	
\$250,000 under \$500,000.....	406	606	806	6	
\$120,000 under \$250,000.....	407	607	807	7	
\$60,000 under \$120,000.....	408	608	808	8	
Under \$60,000.....	409	609	809	9	
Indexed Positive Income [1]					
Under \$30,000.....	410	610	810	10	
Under \$30,000.....	411	611	811	11	
Under \$30,000.....	412	612	812	12	
\$30,000 under \$60,000.....	413	613	813	13	
\$30,000 under \$60,000.....	414	614	814	14	
\$60,000 under \$120,000.....	415	615	815	15	
\$60,000 under \$120,000.....	416	616	816	16	
\$120,000 under \$250,000.....	417	617	817	17	
\$120,000 under \$250,000.....	418	618	818	18	
\$250,000 under \$500,000.....	419	619	819	19	
\$500,000 under \$1,000,000.....	420	620	820	20	
\$1,000,000 under \$2,000,000.....	421	621	821	21	
\$2,000,000 under \$5,000,000.....	422	622	822	22	
\$5,000,000 under \$10,000,000.....	423	623	823	23	
\$10,000,000 or more.....	424	624	824	24	

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Weighted sum for each Code Field

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,489,989	2,316,846	173,143	6.95%
1	1,921,736	1,979,563	-57,827	-3.01%
2	2,268,719	2,414,706	-145,987	-6.43%
3	2,316,141	2,264,818	51,323	2.22%
4	2,663,010	2,650,445	12,565	0.47%
5	2,469,100	2,295,241	173,859	7.04%
6	2,486,417	2,593,696	-107,279	-4.31%
7	2,431,488	2,448,051	-16,563	-0.68%
8	2,321,252	2,479,454	-158,202	-6.82%
9	2,585,241	2,625,469	-40,228	-1.56%
10	2,315,240	2,329,830	-14,590	-0.63%
11	2,224,408	2,188,036	36,372	1.64%
12	2,318,066	2,310,007	8,059	0.35%
13	2,510,221	2,537,056	-26,835	-1.07%
14	2,344,592	2,300,262	44,330	1.89%
15	2,304,769	2,310,546	-5,777	-0.25%
16	2,352,369	2,407,201	-54,832	-2.33%
17	2,124,970	2,241,229	-116,259	-5.47%
18	2,223,464	2,277,722	-54,258	-2.44%
19	2,211,126	2,177,715	33,411	1.51%
20	2,164,073	2,177,262	-13,189	-0.61%
21	9,866,247	9,993,396	-127,149	-1.29%
22	8,743,581	8,559,823	183,758	2.10%
23	14,554,280	14,543,805	10,475	0.07%
24	11,087,123	10,905,866	181,257	1.63%
25	19,196,461	19,288,620	-92,159	-0.48%
26	11,729,485	11,679,691	49,794	0.42%
27	13,851,341	13,918,633	-67,292	-0.49%
28	1,520,094	1,499,101	20,993	1.38%
29	1,956,653	1,965,352	-8,699	-0.44%
30	577,618	576,816	802	0.14%
31	140,635	140,189	446	0.32%
32	59,460	59,709	-249	-0.42%
33	86,329	86,213	116	0.13%
34	21,390	21,416	-26	-0.12%
35	13,480	13,670	-190	-1.41%

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Weighted sum for each Code Field

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	132,891,770	132,875,172	16,598	0.01%
1	9,558,800	9,702,284	-143,484	-1.50%
EFI				
0	47,207,365	47,381,656	-174,291	-0.37%
1	95,243,204	95,195,800	47,404	0.05%
EIC				
0	123,223,736	123,218,438	5,298	0.00%
1	9,393,157	9,385,172	7,985	0.09%
2	9,833,677	9,973,846	-140,169	-1.43%
ELECT				
0	128,639,228	128,798,718	-159,490	-0.12%
1	8,563,216	8,492,552	70,664	0.83%
2	5,248,126	5,286,185	-38,059	-0.73%
FDED				
1	48,167,223	48,514,122	-346,899	-0.72%
2	91,780,792	91,730,225	50,567	0.06%
3	2,502,554	2,333,110	169,444	6.77%
FLPDYR				
Pre-1998	1,002	0	1,002	100.00%
1998	649	0	649	100.00%
1999	3,305	0	3,305	100.00%
2000	10,615	0	10,615	100.00%
2001	22,728	0	22,728	100.00%
2002	31,979	0	31,979	100.00%
2003	80,747	0	80,747	100.00%
2004	149,508	120,275	29,233	19.55%
2005	417,916	396,258	21,658	5.18%
2006	1,085,557	1,100,439	-14,882	-1.37%
2008	2,459,854	2,523,763	-63,909	-2.60%
2008	138,182,116	138,436,720	-254,604	-0.18%
2009	4,594	0		100.00%
FLPDMO				
1	1,055	0	1,055	100.00%
2	2,758	0	2,758	100.00%
3	106	0	106	100.00%
4	11	0	11	100.00%
5	15	0	15	100.00%
6	2078	0	2,078	100.00%
7	10	0	10	100.00%
9	172	0	172	100.00%
10	180	0	180	100.00%
11	81	0	81	100.00%
12	142,444,104	142,577,456	-133,352	-0.09%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F2441				
0	135,076,813	135,258,802	-181,989	-0.13%
1	5,019,508	5,022,998	-3,490	-0.07%
2	2,327,527	2,272,564	54,963	2.36%
3	23,162	22,936	226	0.98%
4	3,546	156	3,390	95.60%
6	4	0	4	100.00%
9	9	0	9	100.00%
F3800				
0	141,926,063	142,046,273	-120,210	-0.08%
1	524,506	531,183	-6,677	-1.27%
F6251				
0	133,076,050	133,160,637	-84,587	-0.06%
1	9,374,519	9,416,819	-42,300	-0.45%
F8582				
0	138,239,163	138,356,337	-117,174	-0.08%
1	4,211,406	4,221,119	-9,713	-0.23%
F8606				
0	140,754,186	140,885,508	-131,322	-0.09%
1	1,275,126	1,247,212	27,914	2.19%
2	421,258	444,736	-23,478	-5.57%
IE				
0	142,305,127	142,414,526	-109,399	-0.08%
1	145,442	162,930	-17,488	-12.02%
MARS				
1	64,896,521	64,996,628	-100,107	-0.15%
2	53,655,844	53,584,772	71,072	0.13%
3	2,698,788	2,588,142	110,646	4.10%
4	21,098,890	21,407,914	-309,024	-1.46%
5	82,276	0	82,276	100.00%
6	18,249	0	18,249	100.00%
MIDR				
0	141,939,485	142,040,523	-101,038	-0.07%
1	511,084	536,933	-25,849	-5.06%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N20				
0	139,300,593	139,352,988	-52,395	-0.04%
1	3,018,799	3,104,230	-85,431	-2.83%
2	122,087	110,981	11,106	9.10%
3	8,076	9257	-1,181	-14.62%
4	1,014	0	1,014	100.00%
N24				
0	100,891,326	100,939,099	-47,773	-0.05%
1	20,243,996	20,298,272	-54,276	-0.27%
2	14,870,333	14,949,565	-79,232	-0.53%
3	4,794,376	4,811,703	-17,327	-0.36%
4	1,224,535	1,146,115	78,420	6.40%
5	304,460	319,555	-15,095	-4.96%
6	80,534	70,493	10,041	12.47%
7	24,344	27,396	-3,052	-12.54%
8	10,246	6,190	4,056	39.59%
9	5,380	5,710	-330	-6.13%
10	1,038	3,359	-2,321	-223.60%
N25				
0	137,577,751	137,771,181	-193,430	-0.14%
1	4,671,330	4,635,203	36,127	0.77%
2	196,465	170,970	25,495	12.98%
3	5,024	101	4,923	97.99%
4	986	0	986	100.00%
PREP				
0	57,141,521	57,215,025	-73,504	-0.13%
1	82,216,269	82,389,969	-173,700	-0.21%
2	217,142	195,336	21,806	10.04%
3	7,218	3,593	3,625	50.22%
4	1,318,288	1,305,613	12,675	0.96%
6	1,550,131	1,467,920	82,211	5.30%
SCHB				
0	116,899,214	117,146,964	-247,750	-0.21%
1	25,551,356	25,430,492	120,864	0.47%
SCHCF				
0	118,368,047	118,503,028	-134,981	-0.11%
1	22,115,866	22,105,916	9,950	0.04%
2	1,467,968	1,474,805	-6,837	-0.47%
3	317,178	325,147	-7,969	-2.51%
4	181,510	168,561	12,949	7.13%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHE				
0	124,739,104	124,806,123	-67,019	-0.05%
1	17,711,465	17,771,333	-59,868	-0.34%
STATE				
0		4,444,064	-4,444,064	N/A
1	2,047,898	2,019,285	28,613	1.40%
2	357,969	321,429	36,540	10.21%
3	2,706,787	2,769,404	-62,617	-2.31%
4	1,226,632	1,144,764	81,868	6.67%
5	16,565,318	16,054,370	510,948	3.08%
6	2,308,564	2,320,451	-11,887	-0.51%
7	1,764,360	1,651,498	112,862	6.40%
8	403,794	407,465	-3,671	-0.91%
9	303,559	309,323	-5,764	-1.90%
10	9,024,844	8,565,824	459,020	5.09%
11	4,319,594	4,257,342	62,252	1.44%
12	662,625	634,756	27,869	4.21%
13	662,301	620,730	41,571	6.28%
14	6,123,627	6,021,731	101,896	1.66%
15	2,997,713	2,928,979	68,734	2.29%
16	1,407,033	1,380,488	26,545	1.89%
17	1,305,380	1,262,817	42,563	3.26%
18	1,932,724	1,923,171	9,553	0.49%
19	2,045,826	2,005,113	40,713	1.99%
20	622,184	644,083	-21,899	-3.52%
21	2,718,016	2,615,515	102,501	3.77%
22	3,224,872	3,003,704	221,168	6.86%
23	4,628,765	4,536,780	91,985	1.99%
24	2,583,557	2,477,050	106,507	4.12%
25	1,186,537	1,108,598	77,939	6.57%
26	2,789,795	2,774,866	14,929	0.54%
27	493,236	503,772	-10,536	-2.14%
28	852,776	864,413	-11,637	-1.36%
29	1,322,652	1,213,215	109,437	8.27%
30	676,853	708,815	-31,962	-4.72%
31	4,164,992	3,913,113	251,879	6.05%
32	868,703	845,660	23,043	2.65%
33	9,291,324	8,763,925	527,399	5.68%
34	4,080,589	4,015,521	65,068	1.59%
35	335,750	325,952	9,798	2.92%
36	5,569,429	5,364,120	205,309	3.69%
37	1,582,172	1,565,221	16,951	1.07%
38	1,820,470	1,701,699	118,771	6.52%
39	6,093,231	5,853,552	239,679	3.93%
40	504,655	505,421	-766	-0.15%
41	2,069,549	2,128,816	-59,267	-2.86%
42	389,924	369,378	20,546	5.27%
43	2,817,266	2,862,188	-44,922	-1.59%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
44	10,730,747	10,358,732	372,015	3.47%
45	1,149,111	1,179,714	-30,603	-2.66%
46	324,625	320,799	3,826	1.18%
47	3,719,881	3,595,678	124,203	3.34%
48	3,179,391	3,195,837	-16,446	-0.52%
49	803,105	738,768	64,337	8.01%
50	2,771,945	2,627,793	144,152	5.20%
51	281,749	257,334	24,415	8.67%
52	180,387	594,424	-414,037	-229.53%
53	107,544	0	107,544	100.00%
54	348,240	0	348,240	100.00%
TFORM				
0	84,317,993	84,581,553	-263,560	-0.31%
1	36,280,305	36,333,828	-53,523	-0.15%
2	21,852,270	21,662,076	190,194	0.87%
TXST				
0	35,232,310	35,266,353	-34,043	-0.10%
1	85,280,808	85,632,988	-352,180	-0.41%
2	12,952	16,940	-3,988	-30.79%
3	68,728	96,012	-27,284	-39.70%
4	207,127	203,031	4,096	1.98%
5	62,700	65,165	-2,465	-3.93%
6	68,937	64,748	4,189	6.08%
7	21,086,892	20,779,738	307,154	1.46%
8	176,968	198,320	-21,352	-12.07%
9	81,595	77,081	4,514	5.53%
10	171,552	177,079	-5,527	-3.22%
XFPT				
0	9,558,800	9,702,284	-143,484	-1.50%
1	132,891,770	132,875,172	16,598	0.01%
XFST				
0	88,776,488	89,068,449	-291,961	-0.33%
1	53,674,082	53,509,007	165,075	0.31%
XOCAH				
0	95,171,503	95,177,140	-5,637	-0.01%
1	21,761,028	21,716,838	44,190	0.20%
2	17,614,306	17,835,966	-221,660	-1.26%
3	5,912,851	5,841,737	71,114	1.20%
4	1,492,061	1,490,516	1,545	0.10%
5	347,129	376,531	-29,402	-8.47%
6	90,238	64,847	25,391	28.14%
7	39,622	49,085	-9,463	-23.88%
8	12,186	13,542	-1,356	-11.13%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum for each Code Field

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
9	6,084	2,419	3,665	60.24%
10	3,501	8,835	-5,334	-152.36%
11	51	0	51	100.00%
13	9	0	9	100.00%
XOCAWH				
0	141,878,014	141,997,974	-119,960	-0.08%
1	464,308	458,174	6,134	1.32%
2	77,504	85,718	-8,214	-10.60%
3	21,944	25,949	-4,005	-18.25%
4	7,124	8,429	-1,305	-18.32%
5	666	1,213	-547	-82.13%
6	1,002	0	1,002	100.00%
7	8	0	8	100.00%
XOODEP				
0	136,526,359	136,501,657	24,702	0.02%
1	3,977,936	4,103,966	-126,030	-3.17%
2	1,246,672	1,308,036	-61,364	-4.92%
3	463,115	477,590	-14,475	-3.13%
4	167,079	135,649	31,430	18.81%
5	57,962	39,130	18,832	32.49%
6	5,813	8077	-2,264	-38.95%
7	2,627	3,350	-723	-27.52%
8	3,006	0	3,006	100.00%
XOPAR				
0	139,690,229	139,651,816	38,413	0.03%
1	2,238,307	2,375,682	-137,375	-6.14%
2	508,050	537,019	-28,969	-5.70%
3	10,276	11,677	-1,401	-13.63%
4	2,704	1,262	1,442	53.33%
8	1,003	0	1,003	100.00%
XTOT				
0	9,554,245	9,698,926	-144,681	-1.51%
1	54,891,415	54,596,041	295,374	0.54%
2	38,617,942	38,597,182	20,760	0.05%
3	17,996,808	18,347,963	-351,155	-1.95%
4	13,574,769	13,624,142	-49,373	-0.36%
5	5,435,706	5,351,962	83,744	1.54%
6	1,692,978	1,693,801	-823	-0.05%
7	458,961	447,394	11,567	2.52%
8	138,138	123,392	14,746	10.67%
9	56,694	65,076	-8,382	-14.78%
10	20,250	20,314	-64	-0.32%
11	8,052	2,396	5,656	70.24%
12	3,514	8,835	-5,321	-151.42%
13	1,057	0	1,057	100.00%
14	32	32	0	0.00%
15	3	0	3	100.00%
16	6	0	6	100.00%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	8,262,860,170	8,243,983,715	18,876,455	0.23%
E00200	5,950,634,829	5,974,176,386	(23,541,557)	-0.40%
E00300	223,291,064	214,389,227	8,901,837	3.99%
E00400	79,821,721	80,416,765	(595,044)	-0.75%
E00600	219,330,668	214,875,851	4,454,817	2.03%
E00650	158,975,193	155,899,845	3,075,348	1.93%
E00700	27,569,478	27,957,864	(388,386)	-1.41%
E00800	8,779,355	7,244,892	1,534,463	17.48%
E00900	264,234,283	266,627,830	(2,393,547)	-0.91%
E01000	466,578,810	444,459,468	22,119,342	4.74%
E01100	2,693,831	2,754,595	(60,764)	-2.26%
E01200	-7,811,362	-8,957,233	1,145,871	-14.67%
E01400	162,150,226	158,306,595	3,843,631	2.37%
E01500	844,774,212	827,147,932	17,626,280	2.09%
E01700	506,269,008	497,036,356	9,232,652	1.82%
E02000	418,055,577	426,232,754	(8,177,177)	-1.96%
E02100	-14,846,610	-14,517,657	(328,953)	2.22%
E02300	43,674,694	42,354,231	1,320,463	3.02%
E02400	415,587,419	410,110,182	5,477,237	1.32%
E02500	168,110,210	164,841,589	3,268,621	1.94%
E03150	11,665,532	11,461,569	203,963	1.75%
E03210	7,730,515	7,709,632	20,883	0.27%
E03220	947,072	919,355	27,717	2.93%
E03230	11,001,733	11,428,650	(426,917)	-3.88%
E03240	7,011,197	6,872,562	138,635	1.98%
E03260	24,286,264	24,337,143	(50,879)	-0.21%
E03270	21,193,681	20,925,319	268,362	1.27%
E03290	2,209,984	2,256,710	(46,726)	-2.11%
E03300	20,261,952	20,356,345	(94,393)	-0.47%
E03400	389,043	351,283	37,760	9.71%
E03500	9,621,349	5,669,861	3,951,488	41.07%
E04250	11,267,483	11,208,804	58,679	0.52%
E04600	980,976,976	982,031,119	(1,054,143)	-0.11%
E04800	5,652,925,474	5,626,229,223	26,696,251	0.47%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05100	1,081,261,635	1,076,160,252	5,101,383	0.47%
E05200	1,174,567,264	1,166,216,412	8,350,852	0.71%
E05800	1,106,932,583	1,101,970,654	4,961,929	0.45%
E06000	5,121,600,401	5,110,509,826	11,090,575	0.22%
E06200	2,252,997,166	2,247,370,153	5,627,013	0.25%
E06300	1,008,091,569	1,005,193,517	2,898,052	0.29%
E06500	1,031,580,923	1,026,351,839	5,229,084	0.51%
E07150	75,351,876	75,618,539	(266,663)	-0.35%
E07180	3,526,697	3,493,530	33,167	0.94%
E07200	10,070	4,363	5,707	56.67%
E07220	30,537,638	30,315,354	222,284	0.73%
E07230	7,632,594	7,704,325	(71,731)	-0.94%
E07240	977,386	979,038	(1,652)	-0.17%
E07260	216,687	205,704	10,983	5.07%
E07300	16,572,321	16,721,841	(149,520)	-0.90%
E07400	1,649,280	1,677,600	(28,320)	-1.72%
E07600	945,226	1,013,583	(68,357)	-7.23%
E08800	1,031,580,708	1,026,351,295	5,229,413	0.51%
E09400	48,564,239	48,666,186	(101,947)	-0.21%
E09600	25,649,084	25,793,956	(144,872)	-0.56%
E09700	372,938	351,629	21,309	5.71%
E09800	26,725	28,977	(2,252)	-8.43%
E09900	5,273,134	5,242,061	31,073	0.59%
E10300	1,080,063,158	1,074,847,134	5,216,024	0.48%
E10605	1,285,952,514	1,281,126,837	4,825,677	0.38%
E10700	932,116,047	935,399,956	(3,283,909)	-0.35%
E10900	285,930,452	282,000,550	3,929,902	1.37%
E11070	20,426,787	20,728,404	(301,617)	-1.48%
E11100	65,144,561	61,041,509	4,103,052	6.30%
E11200	2,468,691	2,432,290	36,401	1.47%
E11300	95,267	118,063	(22,796)	-23.93%
E11400	145,091	80,006	65,085	44.86%
E11550	2,508,066	3,323,329	(815,263)	-32.51%
E11570	11,794,780	11,929,258	(134,478)	-1.14%
E11580	8,373,054	8,498,644	(125,590)	-1.50%
E11581	3,786,870	4,000,718	(213,848)	-5.65%
E11582	167,730	145,380	22,350	13.32%
E11583	4,418,454	4,352,546	65,908	1.49%
E11900	-278,461,784	-280,511,536	2,049,752	-0.74%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E12000	54,618,276	52,422,119	2,196,157	4.02%
E12200	1,222,944	1,207,958	14,986	1.23%
E17500	117,759,055	117,406,370	352,685	0.30%
E18425	270,958,143	269,756,455	1,201,688	0.44%
E18450	17,685,769	13,966,454	3,719,315	21.03%
E18500	167,904,713	168,232,206	(327,493)	-0.20%
E19200	497,617,809	498,420,194	(802,385)	-0.16%
E19550	3,405,438	3,444,700	(39,262)	-1.15%
E19700	172,936,002	168,410,775	4,525,227	2.62%
E19800	139,159,654	135,818,498	3,341,156	2.40%
E20100	40,421,411	36,127,543	4,293,868	10.62%
E20400	125,084,819	125,623,805	(538,986)	-0.43%
E20500	4,348,275	4,094,669	253,606	5.83%
E20550	82,225,607	83,027,511	(801,904)	-0.98%
E20600	6,692,290	6,714,356	(22,066)	-0.33%
E20800	89,924,426	90,729,140	(804,714)	-0.89%
E21040	17,077,266	16,781,286	295,980	1.73%
E22320	176,500,748	173,204,468	3,296,280	1.87%
E22370	19,259,874	19,290,392	(30,518)	-0.16%
E24515	12,418,915	12,524,241	(105,326)	-0.85%
E24516	584,963,659	569,629,573	15,334,086	2.62%
E24518	3,313,517	4,097,514	(783,997)	-23.66%
E24535	119,738	117,317	2,421	2.02%
E24560	552,764,852	550,296,630	2,468,222	0.45%
E24570	680,784	924,439	(243,655)	-35.79%
E24598	71,582,790	69,123,108	2,459,682	3.44%
E24615	1,650,811	1,663,603	(12,792)	-0.77%
E25370	81,655,846	81,969,835	(313,989)	-0.38%
E25380	8,306,878	8,064,397	242,481	2.92%
E25820	55,724,020	56,340,089	(616,069)	-1.11%
E25850	96,935,938	96,468,401	467,537	0.48%
E25860	68,545,036	68,929,976	(384,940)	-0.56%
E25920	25,720,281	24,907,251	813,030	3.16%
E25940	65,789,521	66,216,645	(427,124)	-0.65%
E25960	118,826,571	109,873,854	8,952,717	7.53%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25980	225,059,463	216,523,496	8,535,967	3.79%
E26100	20,681,166	20,360,181	320,985	1.55%
E26110	5,694,712	5,666,112	28,600	0.50%
E26160	5,473,556	4,973,169	500,387	9.14%
E26170	41,496,134	38,552,684	2,943,450	7.09%
E26180	91,983,942	84,484,156	7,499,786	8.15%
E26190	303,000,236	304,925,759	(1,925,523)	-0.64%
E26270	366,965,125	375,953,254	(8,988,129)	-2.45%
E26390	22,711,004	21,166,674	1,544,330	6.80%
E26400	4,560,831	3,320,274	1,240,557	27.20%
E27200	4,543,011	4,888,834	(345,823)	-7.61%
E30400	281,240,786	282,267,869	(1,027,083)	-0.37%
E30500	45,546,793	45,532,038	14,755	0.03%
E32800	18,271,213	18,084,127	187,086	1.02%
E33000	17,950,086	17,723,825	226,261	1.26%
E53240	585,727	545,380	40,347	6.89%
E53280	462,680	528,776	(66,096)	-14.29%
E53300	162,172	159,558	2,614	1.61%
E53317	530,560	501,089	29,471	5.55%
E53410	5,181,677	5,124,836	56,841	1.10%
E53458	1,326,193	1,250,215	75,978	5.73%
E58950	53,024,877	49,495,635	3,529,242	6.66%
E58990	4,565,079	4,445,278	119,801	2.62%
E59560	393,131,216	395,861,872	(2,730,656)	-0.69%
E59680	970,587	908,159	62,428	6.43%
E59700	5,438,316	5,512,350	(74,034)	-1.36%
E59720	44,260,360	44,856,179	(595,819)	-1.35%
E60000	1,873,261,396	1,849,743,746	23,517,650	1.26%
E62100	2,115,382,770	2,089,555,222	25,827,548	1.22%
E62720	457,495,205	431,651,594	25,843,611	5.65%
E62730	8,565,717	8,406,147	159,570	1.86%
E62740	465,210,297	439,440,058	25,770,239	5.54%
E62900	14,685,465	14,751,028	(65,563)	-0.45%
E68000	45,026,399	43,456,719	1,569,680	3.49%
E87550	4,520,117	4,533,583	(13,466)	-0.30%

2008 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the Amounts in each Field

(Amounts in Thousands)

Codes and Values	2008 Full SOI Individual Sample	2008 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E82200	7,795,990	8,663,125	(867,135)	-11.12%
E87500	3,059	3,366	(307)	-10.04%
E87510	535	1,683	(1,148)	-214.58%
E87520	4,703,526	4,736,948	(33,422)	-0.71%
E87530	28,146,652	28,350,393	(203,741)	-0.72%
E87540	21,748,671	21,731,593	17,078	0.08%
E87550	4,520,117	4,533,583	(13,466)	-0.30%
P04470	2,057,107,355	2,048,069,306	9,038,049	0.44%
P08000	558,519	486,740	71,779	12.85%
P22250	-188,124,393	-191,484,902	3,360,509	-1.79%
P23250	395,466,788	380,888,209	14,578,579	3.69%
P25350	303,405,442	303,325,631	79,811	0.03%
P25470	68,838,724	69,601,649	(762,925)	-1.11%
P25700	10,942,458	8,858,711	2,083,747	19.04%
P27895	2,169,361	2,134,119	35,242	1.62%
P60100	29,906,281	27,335,544	2,570,737	8.60%
P61850	224,321,529	224,318,464	3,065	0.00%
P65300	51,922,367	52,542,155	(619,788)	-1.19%
P65400	93,113,513	91,344,891	1,768,622	1.90%
S27860	3,979,719	3,896,102	83,617	2.10%
T27800	3,968,335	4,007,219	(38,884)	-0.98%

2008 PUBLIC USE TAX FILE

2008 FEDERAL TAX FORMS (with element numbers referenced)

2008 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 14.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning , 2008, 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 14. Apt. no. City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. You must enter your SSN(s) above. Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status

Check only one box.

- 1 Single 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 4 Head of household (with qualifying person). (See page 15.) 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 16)

Exemptions

If more than four dependents, see page 17.

6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 17) 6d Total number of exemptions claimed 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 18) Dependents on 6c not entered above Add numbers on lines above

Income

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

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 8a Taxable interest. Attach Schedule B if required 8a 8b Tax-exempt interest. Do not include on line 8a 8b 9a Ordinary dividends. Attach Schedule B if required 9a 9b Qualified dividends (see page 21) 9b 10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22) 10 11 Alimony received 11 12 Business income or (loss). Attach Schedule C or C-EZ 12 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 14 Other gains or (losses). Attach Form 4797 14 15a IRA distributions 15a b Taxable amount (see page 23) 15b 16a Pensions and annuities 16a b Taxable amount (see page 24) 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 18 Farm income or (loss). Attach Schedule F 18 19 Unemployment compensation 19 20a Social security benefits 20a b Taxable amount (see page 26) 20b 21 Other income. List type and amount (see page 28) 21 22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22

Adjusted Gross Income

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

Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.
• All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900
Head of household, \$8,000

38 Amount from line 37 (adjusted gross income)
39a Check if: [] You were born before January 2, 1944, [] Blind. Total boxes checked
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here
c Check if standard deduction includes real estate taxes or disaster loss (see page 34)
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 36). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972
45 Alternative minimum tax (see page 39). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Credit for the elderly or the disabled. Attach Schedule R
50 Education credits. Attach Form 8863
51 Retirement savings contributions credit. Attach Form 8880
52 Child tax credit (see page 42). Attach Form 8901 if required
53 Credits from Form: a [] 8396 b [] 8839 c [] 5695
54 Other credits from Form: a [] 3800 b [] 8801 c []
55 Add lines 47 through 54. These are your total credits
56 Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-

Other Taxes

57 Self-employment tax. Attach Schedule SE
58 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
60 Additional taxes: a [] AEIC payments b [] Household employment taxes. Attach Schedule H
61 Add lines 56 through 60. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099
63 2008 estimated tax payments and amount applied from 2007 return
64a Earned income credit (EIC)
b Nontaxable combat pay election
65 Excess social security and tier 1 RRTA tax withheld (see page 61)
66 Additional child tax credit. Attach Form 8812
67 Amount paid with request for extension to file (see page 61)
68 Credits from Form: a [] 2439 b [] 4136 c [] 8801 d [] 8885
69 First-time homebuyer credit. Attach Form 5405
70 Recovery rebate credit (see worksheet on pages 62 and 63)
71 Add lines 62 through 70. These are your total payments

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
74 Amount of line 72 you want applied to your 2009 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65
76 Estimated tax penalty (see page 65)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? [] Yes. Complete the following. [] No
Designee's name Phone no. Personal identification number

Sign Here

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

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

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 17.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

L A B E L H E R E	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 17.		Apt. no.	You must enter your SSN(s) above.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.				
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 17)			<input type="checkbox"/> You <input type="checkbox"/> Spouse		

Filing status

Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
- 4 Head of household (with qualifying person). (See page 18.) 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 19)

Exemptions

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

b Spouse

c Dependents:

If more than six dependents, see page 20.

(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 20)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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 21)

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 23.

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 24).	9b
10 Capital gain distributions (see page 24).	10
11a IRA distributions.	11a
11b Taxable amount (see page 24).	11b
12a Pensions and annuities.	12a
12b Taxable amount (see page 25).	12b
13 Unemployment compensation and Alaska Permanent Fund dividends.	13
14a Social security benefits.	14a
14b Taxable amount (see page 27).	14b
15 Add lines 7 through 14b (far right column). This is your total income .	▶ 15

Adjusted gross income

16 Educator expenses (see page 29).	16
17 IRA deduction (see page 29).	17
18 Student loan interest deduction (see page 31).	18
19 Tuition and fees deduction. Attach Form 8917.	19
20 Add lines 16 through 19. These are your total adjustments .	20
21 Subtract line 20 from line 15. This is your adjusted gross income .	▶ 21

Tax, credits, and payments

Standard Deduction for—
• People who checked any box on line 23a, 23b, or 23c or who can be claimed as a dependent, see page 32.
• All others:
Single or Married filing separately, \$5,450
Married filing jointly or Qualifying widow(er), \$10,900
Head of household, \$8,000

22 Enter the amount from line 21 (adjusted gross income). 22
23a Check if: [] You were born before January 2, 1944, [] Blind } Total boxes checked 23a []
[] Spouse was born before January 2, 1944, [] Blind }
b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here 23b []
c Check if standard deduction includes real estate taxes (see page 32) 23c []
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 If line 22 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 32. Otherwise, multiply \$3,500 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). Attach Form 8901 if required. 33
34 Add lines 29 through 33. These are your total credits. 34
35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35
36 Advance earned income credit payments from Form(s) W-2, box 9. 36
37 Add lines 35 and 36. This is your total tax. 37
38 Federal income tax withheld from Forms W-2 and 1099. 38
39 2008 estimated tax payments and amount applied from 2007 return. 39
40a Earned income credit (EIC). 40a
b Nontaxable combat pay election. 40b
41 Additional child tax credit. Attach Form 8812. 41
42 Recovery rebate credit (see worksheet on pages 53 and 54). 42
43 Add lines 38, 39, 40a, 41, and 42. These are your total payments. 43

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 55 and fill in 45b, 45c, and 45d or Form 8888.

44 If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid. 44
45a Amount of line 44 you want refunded to you. If Form 8888 is attached, check here 45a []
b Routing number [] Type: [] Checking [] Savings
d Account number []
46 Amount of line 44 you want applied to your 2009 estimated tax. 46

Amount you owe

47 Amount you owe. Subtract line 43 from line 37. For details on how to pay, see page 56. 47
48 Estimated tax penalty (see page 57). 48

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 57)? [] Yes. Complete the following. [] No
Designee's name [] Phone no. () [] Personal identification number (PIN) []


Sign here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
Your signature [] Date [] Your occupation [] Daytime phone number () []
Spouse's signature. If a joint return, 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 9.)
Use the IRS label.
Otherwise, please print or type.
Presidential Election Campaign (page 9) 

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

Your social security number
____-____-____

Spouse's social security number
____-____-____

You must enter your SSN(s) above.  

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

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

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1
2	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.	2
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 11).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income .	4
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$8,950 if single ; \$17,900 if married filing jointly . See back for explanation.	5
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your taxable income .	6

Payments and tax

7	Federal income tax withheld from box 2 of your Form(s) W-2.	7
8a	Earned income credit (EIC) (see page 12).	8a
b	Nontaxable combat pay election. 8b	
9	Recovery rebate credit (see worksheet on pages 17 and 18).	9
10	Add lines 7, 8a, and 9. These are your total payments .	10
11	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 28–36 of the booklet. Then, enter the tax from the table on this line.	11

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund . If Form 8888 is attached, check here <input type="checkbox"/>	12a
b	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Amount you owe


13	If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe . For details on how to pay, see page 19.	13
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Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 20)? **Yes**. Complete the following. **No**

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



Sign here

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

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

Your signature	Date	Your occupation	Daytime phone number (<input type="text"/>)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	<input style="background-color: gray;" type="text"/>

Paid preparer's use only

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

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2008

Attachment
Sequence No. **07**

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

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.					
	1	Medical and dental expenses (see page A-1).	1			
	2	Enter amount from Form 1040, line 38	2			
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid (See page A-2.)	5 State and local (check only one box):		5			
	a <input type="checkbox"/> Income taxes, or		}			
	b <input type="checkbox"/> General sales taxes					
	6	Real estate taxes (see page A-5)	6			
	7	Personal property taxes	7			
8	Other taxes. List type and amount ▶	8				
	9	Add lines 5 through 8			9	
Interest You Paid (See page A-5.)	10	Home mortgage interest and points reported to you on Form 1098	10			
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11			
	Note. Personal interest is not deductible.					
	12	Points not reported to you on Form 1098. See page A-6 for special rules.	12			
	13	Qualified mortgage insurance premiums (see page A-6)	13			
14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14				
	15	Add lines 10 through 14			15	
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	16			
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)			20	
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38	25			
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ▶			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter. ▶			29	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ <input type="checkbox"/>				

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7

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

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result.</p> <p>If line 16 is:</p> <ul style="list-style-type: none"> ● A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. ● A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p> <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> ● The loss on line 16 or ● (\$3,000), or if married filing separately, (\$1,500) } <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	<p>16</p>	
	<p>18</p>	
	<p>19</p>	
	<p>21 ()</p>	



Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR) to figure your tax.

- Exception: Do not** use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:
- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); or
 - Form 1040, line 43 (or Form 1040NR, line 40) is zero or less.

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

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 40). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet on page 37 of the Form 1040 instructions)	1.	<input type="text"/>
2.	Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)*	2.	<input type="text"/>
3.	Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.	<input type="text"/>
4.	Enter the amount from Form 4952, line 4e**	4.	<input type="text"/>
5.	Subtract line 4 from line 3. If zero or less, enter -0-	5.	<input type="text"/>
6.	Subtract line 5 from line 2. If zero or less, enter -0-	6.	<input type="text"/>
7.	Enter the smaller of line 15 or line 16 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 18 and 19 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:		
	• The amount on line 1 or		
	• \$32,550 if single or married filing separately;		
	\$65,100 if married filing jointly or qualifying widow(er); or		
	\$43,650 if head of household	15.	<input type="text"/>
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 line 19 and go to line 20. Otherwise, go to line 19.		
19.	Subtract line 16 from line 15	19.	<input type="text"/>
	If lines 1 and 15 are the same, skip lines 20 through 32 and go to line 33. Otherwise, go to line 20.		
20.	Enter the smaller of line 1 or line 13	20.	<input type="text"/>
21.	Enter the amount from line 19 (if line 19 is blank, enter -0-)	21.	<input type="text"/>
22.	Subtract line 21 from line 20. If zero or less, enter -0-	22.	<input type="text"/>
23.	Multiply line 22 by 15% (.15)	23.	<input type="text"/>
	If Schedule D, line 19, is zero or blank, skip lines 24 through 29 and go to line 30. Otherwise, go to line 24.		
24.	Enter the smaller of line 9 above or Schedule D, line 19	24.	<input type="text"/>
25.	Add lines 10 and 18	25.	<input type="text"/>
26.	Enter the amount from line 1 above	26.	<input type="text"/>
27.	Subtract line 26 from line 25. If zero or less, enter -0-	27.	<input type="text"/>
28.	Subtract line 27 from line 24. If zero or less, enter -0-	28.	<input type="text"/>
29.	Multiply line 28 by 25% (.25)	29.	<input type="text"/>
	If Schedule D, line 18, is zero or blank, skip lines 30 through 32 and go to line 33. Otherwise, go to line 30.		
30.	Add lines 18, 19, 22, and 28	30.	<input type="text"/>
31.	Subtract line 30 from line 1	31.	<input type="text"/>
32.	Multiply line 31 by 28% (.28)	32.	<input type="text"/>
33.	Figure the tax on the amount on line 18 . Use the Tax Table or Tax Computation Worksheet, whichever applies	33.	<input type="text"/>
34.	Add lines 23, 29, 32, and 33	34.	<input type="text"/>
35.	Figure the tax on the amount on line 1 . Use the Tax Table or Tax Computation Worksheet, whichever applies	35.	<input type="text"/>
36.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 34 or line 35. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 41). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	36.	<input type="text"/>

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet on page 37 of the Form 1040 instructions before completing this line.

**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.)

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

OMB No. 1545-0074

2008

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

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

1	List the type and address 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:	
			Yes	No
A	• 14 days or • 10% of the total days rented at fair rental value? (See page E-3)	A	
B		B	
C		C	

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

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

Your social security number

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

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

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No If you answered "Yes," see page E-7 before completing this section.

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

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Includes sub-rows 29a Totals, 29b 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. Includes sub-rows 34a Totals, 34b 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. Includes row 39.

Part V Summary

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

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

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

OMB No. 1545-0074

2008
Attachment
Sequence No. **17**

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

You must file Schedule SE if:

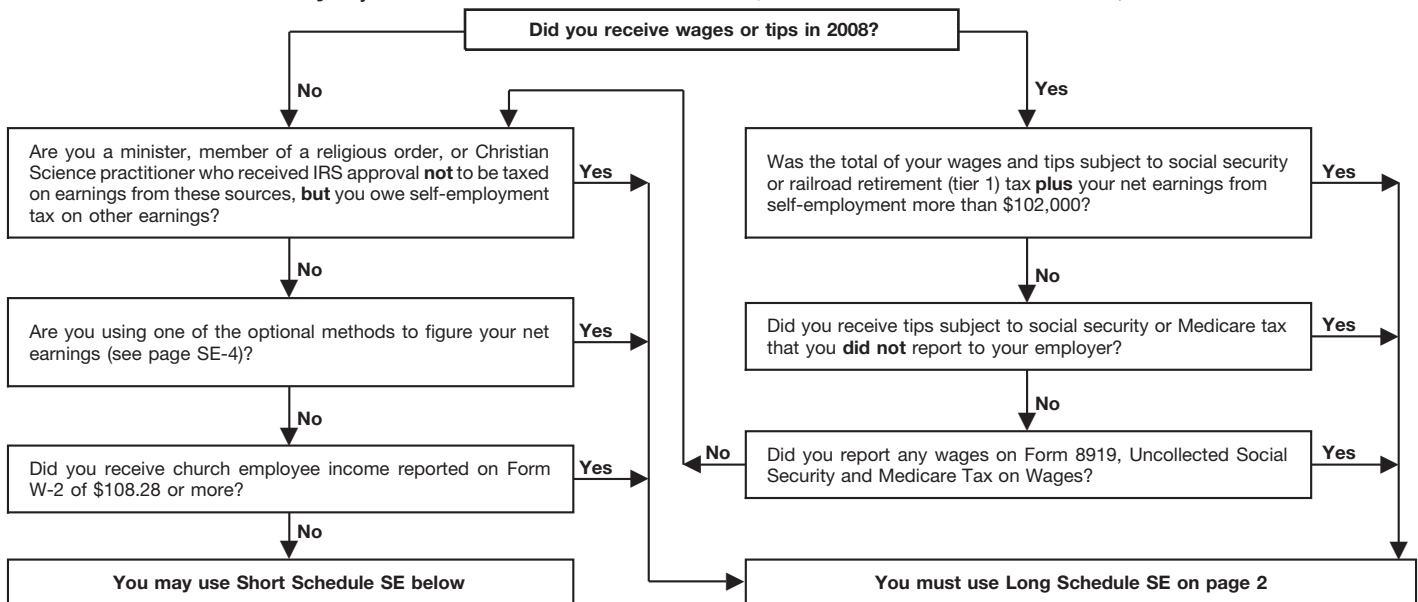
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious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

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

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

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

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



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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	()	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2		
3 Combine lines 1a, 1b, 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: ● \$102,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57. ● More than \$102,000, multiply line 4 by 2.9% (.029). Then, add \$12,648 to the result. Enter the total here and on Form 1040, line 57	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

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

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see page SE-4)

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see page SE-4)

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, **stop**; you do not owe self-employment tax. **Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue.

5a Enter your **church employee income** from Form W-2. See page SE-1 for definition of church employee income

b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-

6 Net earnings from self-employment. Add lines 4c and 5b

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 2008

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 \$102,000 or more, skip lines 8b through 10, and go to line 11

b Unreported tips subject to social security tax (from Form 4137, line 10)

c Wages subject to social security tax (from Form 8919, line 10)

d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)

11 Multiply line 6 by 2.9% (.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Form 1040, line 57**

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on **Form 1040, line 27**

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

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ was not more than \$6,300, **or (b)** your net farm profits² were less than \$4,548.

14 Maximum income for optional methods

15 Enter the **smaller** of: two-thirds (2/3) of gross farm income¹ (not less than zero) **or** \$4,200. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$4,548 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

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

16 Subtract line 15 from line 14

17 Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B. ³From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.
²From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method. ⁴From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

Your social security number

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

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

Did you receive dependent care benefits? **No** → 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 60, or Form 1040NR, line 56.

Part II **Credit for Child and Dependent Care Expenses**

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2008 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 35

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

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

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

7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36

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

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

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

9 Multiply line 6 by the decimal amount on line 8. If you paid 2007 expenses in 2008, see the instructions

10 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43

11 Enter the amount from Form 1040, line 47, or Form 1040NR, line 44

12 Subtract line 11 from line 10. If zero or less, **stop**. You cannot take the credit

13 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 48, or Form 1040NR, line 45

Part III Dependent Care Benefits

14	Enter the total amount of dependent care benefits you received in 2008. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14		
15	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period. See instructions	15		
16	Enter the amount, if any, you forfeited or carried forward to 2009. See instructions	16	()
17	Combine lines 14 through 16. See instructions	17		
18	Enter the total amount of qualified expenses incurred in 2008 for the care of the qualifying person(s)	18		
19	Enter the smaller of line 17 or 18	19		
20	Enter your earned income . See instructions	20		
21	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 20. 	21		
22	Enter the smallest of line 19, 20, or 21	22		
23	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	23		
24	Subtract line 23 from line 17	24		
25	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21)	25		
26	Deductible benefits. Enter the smallest of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions	26		
27	Enter the smaller of line 22 or 25	27		
28	Enter the amount from line 26	28		
29	Excluded benefits. Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Taxable benefits. Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".	30		

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

31	Enter \$3,000 (\$6,000 if two or more qualifying persons)	31		
32	Add lines 26 and 29	32		
33	Subtract line 32 from line 31. If zero or less, stop . You cannot take the credit. Exception. If you paid 2007 expenses in 2008, see the instructions for line 9	33		
34	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here	34		
35	Enter the smaller of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	35		

General Business Credit

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

Name(s) shown on return

Identifying number

Part I Current Year Credit

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

1a Investment credit (Form 3468, Part II only) (attach Form 3468)	1a	
b Welfare-to-work credit (Form 8861)	1b	
c Credit for increasing research activities (Form 6765)	1c	
d Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d	
e Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e	
f Renewable electricity production credit (Form 8835, Part I only)	1f	
g Indian employment credit (Form 8845)	1g	
h Orphan drug credit (Form 8820)	1h	
i New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i	
j Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j	
k Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k	
l Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l	
m Low sulfur diesel fuel production credit (Form 8896)	1m	
n Distilled spirits credit (Form 8906)	1n	
o Nonconventional source fuel credit (Form 8907)	1o	
p Energy efficient home credit (Form 8908)	1p	
q Energy efficient appliance credit (Form 8909)	1q	
r Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r	
s Alternative fuel vehicle refueling property credit (Form 8911)	1s	
t Credits for affected Midwestern disaster area employers (Form 5884-A)	1t	
u Mine rescue team training credit (Form 8923)	1u	
v Agricultural chemicals security credit (Form 8931)	1v	
w Credit for employer differential wage payments (Form 8932)	1w	
x Carbon dioxide sequestration credit (Form 8933)	1x	
y Credit for contributions to selected community development corporations (Form 8847)	1y	
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	
2 Add lines 1a through 1z	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 2008 (see instructions)	5	
6 Carryforward of general business credit to 2008. See instructions for the schedule to attach	6	
7 Carryback of general business credit from 2009 (see instructions)	7	
8 Current year credit. Add lines 4 through 7	8	

Part II Allowable Credit

9 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 .	}		9
• Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
10 Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 36	}		10
• Corporations. Enter the amount from Form 4626, line 14			
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56			
11 Add lines 9 and 10			11
12a Foreign tax credit	12a		12f
b Personal credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)	12b		
c Credit from Form 8834	12c		
d Non-business alternative motor vehicle credit (Form 8910, line 18)	12d		
e Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	12e		
f Add lines 12a through 12e			
13 Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a			13
14 Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14		16
15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16 Tentative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 34	}		16
• Corporations. Enter the amount from Form 4626, line 12			
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54			
17 Enter the greater of line 15 or line 16			17
18a Subtract line 17 from line 13. If zero or less, enter -0-			18a
b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)			18b
c Add lines 18a and 18b			18c
19a Enter the smaller of line 8 or line 18c			19a
Individuals, estates, and trusts: See the instructions for line 19a if claiming the research credit. C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			19b
b Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c			
c Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)			
			19c

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%	20		
21	Enter the greater of line 15 or line 20	21		
22	Subtract line 21 from line 13. If zero or less, enter -0-	22		
23	Subtract line 19b from line 22. If zero or less, enter -0-	23		
24	Enter the amount from Form 8844, line 10 or line 12	24		
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	25		
26	Subtract line 15 from line 13. If zero or less, enter -0-	26		
27	Add lines 19b and 25	27		
28	Subtract line 27 from line 26. If zero or less, enter -0-	28		
29a	Enter the investment credit from Form 3468, Part III, line 18 (attach Form 3468)	29a		
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b		
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 15 or line 17	29c		
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d		
e	Enter the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e		
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f		
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g		
30	Add lines 29a through 29g	30		
31	Enter the smaller of line 28 or line 30	31		
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return:	32		
	<ul style="list-style-type: none"> ● Individuals. Form 1040, line 54 or Form 1040NR, line 49 ● Corporations. Form 1120, Schedule J, line 5c ● Estates and trusts. Form 1041, Schedule G, line 2c 			

Investment Interest Expense Deduction

▶ Attach to your tax return.

2008

Attachment
 Sequence No. **51**

Name(s) shown on return	Identifying number
-------------------------	--------------------

Part I Total Investment Interest Expense			
1	Investment interest expense paid or accrued in 2008 (see instructions)	1	
2	Disallowed investment interest expense from 2007 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)		
4b	Qualified dividends included on line 4a		
4c	Subtract line 4b from line 4a	4c	
4d	Net gain from the disposition of property held for investment		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)		
4f	Subtract line 4e from line 4d	4f	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	
5	Investment expenses (see instructions)	5	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	
Part III Investment Interest Expense Deduction			
7	Disallowed investment interest expense to be carried forward to 2009. Subtract line 6 from line 3. If zero or less, enter -0-	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	

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

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2008 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

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

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

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2007.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

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

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

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

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

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

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

Part II—Net Investment Income

Line 4a

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

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service (99)

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

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1		
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5		
6	If Form 1040, line 38, is over \$159,950 (over \$79,975 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)	6	()
7	If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount	7	()
8	Tax refund from Form 1040, line 10 or line 21	8	()
9	Investment interest expense (difference between regular tax and AMT)	9		
10	Depletion (difference between regular tax and AMT)	10		
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11		
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987	25	()
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	Alternative tax net operating loss deduction	28	()
29	Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than \$214,900, see page 8 of the instructions.)	29		

Part II Alternative Minimum Tax (AMT)

30	Exemption. (If you were under age 24 at the end of 2008, see page 8 of the instructions.) IF your filing status is . . . AND line 29 is not over . . . THEN enter on line 30 . . . Single or head of household . . . \$112,500 . . . \$46,200 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 69,950 Married filing separately . . . 75,000 . . . 34,975	30		
31	If line 29 is over the amount shown above for your filing status, see page 8 of the instructions. Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	31		
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • All others: If line 31 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	32		
33	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	33		
34	Tentative minimum tax. Subtract line 33 from line 32	34		
35	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)	35		
36	AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36		

Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions				37		
38	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	38					
39	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39					
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, 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). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	40					
41	Enter the smaller of line 37 or line 40				41		
42	Subtract line 41 from line 37				42		
43	If line 42 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶				43		
44	Enter: <ul style="list-style-type: none"> • \$65,100 if married filing jointly or qualifying widow(er), • \$32,550 if single or married filing separately, or • \$43,650 if head of household. 	44					
45	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	45					
46	Subtract line 45 from line 44. If zero or less, enter -0-	46					
47	Enter the smaller of line 37 or line 38	47					
48	Enter the smaller of line 46 or line 47	48					
49	Subtract line 48 from line 47	49					
50	Multiply line 49 by 15% (.15) ▶				50		
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.						
51	Subtract line 47 from line 41	51					
52	Multiply line 51 by 25% (.25) ▶				52		
53	Add lines 43, 50, and 52				53		
54	If line 37 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				54		
55	Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet on page 9 of the instructions				55		

Name(s) shown on return

Identifying number

Part I 2008 Passive Activity Loss

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

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

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

Commercial Revitalization Deductions From Rental Real Estate Activities

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

All Other Passive Activities

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

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

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

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

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

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

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

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

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

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

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

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15			
16 Total losses allowed from all passive activities for 2008. Add lines 10, 14, and 15. See page 10 of the instructions to find out how to report the losses on your tax return.	16			

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

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

Name(s) shown on return

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2007 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 \$207,500 and you were married filing separately for 2007, see instructions.	4		
5	Enter: \$66,250 if married filing jointly or qualifying widow(er) for 2007; \$44,350 if single or head of household for 2007; or \$33,125 if married filing separately for 2007. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2007; \$112,500 if single or head of household for 2007; or \$75,000 if married filing separately for 2007. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	<ul style="list-style-type: none"> • If for 2007 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If for 2007 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 51 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions. 	11		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2007 Form 6251, line 34, or 2007 Form 1041, Schedule I, line 55	14		
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2009

16	Enter the amount from your 2007 Form 6251, line 35, or 2007 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2007 credit carryforward. Enter the amount from your 2007 Form 8801, line 28	19		
20	Enter your 2007 unallowed qualified electric vehicle credit (see instructions)	20		
21	Enter as a negative amount any alternative minimum tax for 2007 or any prior year that is attributable to the exercise of incentive stock options and was unpaid as of October 3, 2008 (see instructions)	21	()
22	Combine lines 18 through 21. If zero or less, enter -0-	22		
23	Enter 50% (.50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year	23		
24	Add lines 22 and 23. If zero, stop here and see instructions	24		
25	Enter your 2008 regular income tax liability minus allowable credits (see instructions)	25		
26	Enter the amount from your 2008 Form 6251, line 34, or 2008 Form 1041, Schedule I, line 54	26		
27	Subtract line 26 from line 25. If zero or less, enter -0-	27		
28	Current year nonrefundable credit. Enter the smaller of line 24 or line 27. Also enter this amount on your 2008 Form 1040, line 54 (check box b); Form 1040NR, line 49 (check box b); or Form 1041, Schedule G, line 2d	28		
29	<ul style="list-style-type: none"> • Estates and trusts: Leave lines 29 and 30 blank and go to line 31. • Individuals: Did you have a minimum tax credit carryforward to 2006 (on your 2005 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year? <input type="checkbox"/> No. Leave lines 29 and 30 blank and go to line 31.			
	<input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	29		
30	Is line 29 more than line 28?			
	<input type="checkbox"/> No. Leave line 30 blank and go to line 31.			
	<input type="checkbox"/> Yes. Subtract line 28 from line 29. This is your current year refundable credit . Enter the result here and on your 2008 Form 1040, line 68 (check box c), or Form 1040NR, line 68	30		
31	Credit carryforward to 2009. Subtract the larger of line 28 or line 29 from line 24. Keep a record of this amount because you may use it in future years	31		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2007 Qualified Dividends and Capital Gain Tax Worksheet, the 2007 Schedule D Tax Worksheet, or Part V of the 2007 Schedule D (Form 1041), see the instructions before completing this part.

32 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2007, enter the amount from line 3 of the worksheet on page 2 of the instructions

32

Caution. If for **2007** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see page 4 of the instructions before completing lines 33, 34, and 35.

33 Enter the amount from line 6 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2007 Schedule D Tax Worksheet, or the amount from line 22 of the 2007 Schedule D (Form 1041), whichever applies*

33

If you figured your 2007 tax using the 2007 Qualified Dividends and Capital Gain Tax Worksheet, skip line 34 and enter the amount from line 33 on line 35. Otherwise, go to line 34.

34 Enter the amount from line 19 of your 2007 Schedule D (Form 1040), or line 14b, column (2), of the 2007 Schedule D (Form 1041)

34

35 Add lines 33 and 34, and enter the **smaller** of that result or the amount from line 10 of your 2007 Schedule D Tax Worksheet

35

36 Enter the **smaller** of line 32 or line 35

36

37 Subtract line 36 from line 32

37

38 If line 37 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions . . . ▶

38

39 Enter:

- \$63,700 if married filing jointly or qualifying widow(er) for 2007,
- \$31,850 if single or married filing separately for 2007,
- \$42,650 if head of household for 2007, or
- \$2,150 for an estate or trust.

Form 1040NR filers, see instructions

39

40 Enter the amount from line 7 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2007 Schedule D Tax Worksheet, or the amount from line 23 of the 2007 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2007 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions

40

41 Subtract line 40 from line 39. If zero or less, enter -0-

41

42 Enter the **smaller** of line 32 or line 33

42

43 Enter the **smaller** of line 41 or line 42

43

44 Multiply line 43 by 5% (.05) ▶

44

45 Subtract line 43 from line 42

45

46 Multiply line 45 by 15% (.15) ▶

46

If line 34 is zero or blank, skip lines 47 and 48 and go to line 49. Otherwise, go to line 47.

47 Subtract line 42 from line 36

47

48 Multiply line 47 by 25% (.25) ▶

48

49 Add lines 38, 44, 46, and 48

49

50 If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2007), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2007) from the result. Form 1040NR filers, see instructions

50

51 Enter the **smaller** of line 49 or line 50 here and on line 11. If you filed Form 2555 or 2555-EZ for 2007, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions

51

* The 2007 Qualified Dividends and Capital Gain Tax Worksheet is on page 35 of the 2007 Instructions for Form 1040. The 2007 Schedule D Tax Worksheet is on page D-10 of the 2007 Instructions for Schedule D (Form 1040) (page 43 of the 2007 Instructions for Form 1041).

Part IV **Tentative Refundable Credit**

52	Enter the amount from line 22				52		
53	Enter the total of lines 18 and 20 from your 2006 Form 8801. If zero or less, enter -0-	53					
54	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	54					
55	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	55					
56	Add lines 53 through 55				56		
57	Long-term unused minimum tax credit. Subtract line 56 from line 52 (If zero or less, enter -0- here and on line 61 and go to line 62)				57		
58	Multiply line 57 by 50% (.50)				58		
59	Enter the amount from your 2007 Form 8801, line 55				59		
60	Enter the larger of line 58 or line 59				60		
61	Enter the smaller of line 57 or line 60				61		
62	Enter the amount from line 23				62		
63	Add lines 61 and 62. Enter the result here and on line 29				63		

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

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

OMB No. 1545-0074

2008
Attachment
Sequence No. **20**

Name(s) shown on return	Social security number (SSN)
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1 Enter the taxable income from your 2008 Form 1040, line 43, or Form 1040NR, line 40				1		
2 Enter your elected farm income (see page J-2). Do not enter more than the amount on line 1				2		
3 Subtract line 2 from line 1				3		
4 Figure the tax on the amount on line 3 using the 2008 tax rates (see page J-2)				4		
5 If you used Schedule J to figure your tax for:						
• 2007, enter the amount from your 2007 Schedule J, line 11.						
• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 15.						
• 2005 but not 2006 or 2007, enter the amount from your 2005 Schedule J, line 3.						
Otherwise, enter the taxable income from your 2005 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-2.						
6 Divide the amount on line 2 by 3.0				5		
7 Combine lines 5 and 6. If zero or less, enter -0-				6		
8 Figure the tax on the amount on line 7 using the 2005 tax rates (see page J-4)				7		
9 If you used Schedule J to figure your tax for:						
• 2007, enter the amount from your 2007 Schedule J, line 15.						
• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 3.						
Otherwise, enter the taxable income from your 2006 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-6.						
10 Enter the amount from line 6				9		
11 Combine lines 9 and 10. If less than zero, enter as a negative amount				10		
12 Figure the tax on the amount on line 11 using the 2006 tax rates (see page J-7)				11		
13 If you used Schedule J to figure your tax for 2007, enter the amount from your 2007 Schedule J, line 3. Otherwise, enter the taxable income from your 2007 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see page J-9						
14 Enter the amount from line 6				13		
15 Combine lines 13 and 14. If less than zero, enter as a negative amount				14		
16 Figure the tax on the amount on line 15 using the 2007 tax rates (see page J-9)				15		
17 Add lines 4, 8, 12, and 16						
18 If you used Schedule J to figure your tax for:						
• 2007, enter the amount from your 2007 Schedule J, line 12.						
• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 16.						
• 2005 but not 2006 or 2007, enter the amount from your 2005 Schedule J, line 4.						
Otherwise, enter the tax from your 2005 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.						
19 If you used Schedule J to figure your tax for:				18		
• 2007, enter the amount from your 2007 Schedule J, line 16.						
• 2006 but not 2007, enter the amount from your 2006 Schedule J, line 4.						
Otherwise, enter the tax from your 2006 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.						
20 If you used Schedule J to figure your tax for 2007, enter the amount from your 2007 Schedule J, line 4. Otherwise, enter the tax from your 2007 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.				19		
				20		
21 Add lines 18 through 20						
22 Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41						

*Do not include any tax reported on this line from Forms 8814, 4972, or 8889, or from recapture of an education credit or charitable contribution deduction. Also, do not include alternative minimum tax from Form 1040A.

Caution. Your tax may be less if you figure it using the 2008 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

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

Name(s) shown on return	Your social security number
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Caution: ● You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.
 ● You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for 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 \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
*For each student who attended an eligible educational institution in a Midwestern disaster area, do not enter more than \$4,800. **For each student who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of the amount in column (c) or \$2,400.					
2 Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2

Part II Lifetime Learning Credit

3 (a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4 Add the amounts on line 3, column (c), and enter the total	4	
5a Enter the smaller of line 4 or \$10,000	5a	
b For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)	5b	
c Subtract line 5b from line 5a	5c	
6a Multiply line 5b by 40% (.40)	6a	
b Multiply line 5c by 20% (.20)	6b	
c Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III	6c	

Part III Allowable Education Credits

7 Tentative education credits. Add lines 2 and 6c	7	
8 Enter: \$116,000 if married filing jointly; \$58,000 if single, head of household, or qualifying widow(er)	8	
9 Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	9	
10 Subtract line 9 from line 8. If zero or less, stop; you cannot take any education credits	10	
11 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	
12 If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)	12	× .
13 Multiply line 7 by line 12 ▶	13	
14 Enter the amount from Form 1040, line 46, or Form 1040A, line 28	14	
15 Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30	15	
16 Subtract line 15 from line 14. If zero or less, stop; you cannot take any education credits ▶	16	
17 Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31 ▶	17	

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