

General Description Booklet

For the

2010 PUBLIC USE TAX FILE

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January 2016

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2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2010 Public Use Tax File, which contains 159,791 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 142.9 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2010. 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 2010 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

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

Telephone number: (202) 803-9400

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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, fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns older than five years (Tax Year 2006 or less) have been removed from the file.

Second, returns that contain one or more amount fields with deemed extremely large values¹ have been excluded from the microdata sample and are aggregated into two records², identified by RECID=999998 for returns reporting negative Adjusted Gross Income (AGI) and RECID=999999 for returns reporting positive AGI. The rules for identifying extremely large values are not applied to amount fields that are statutorily capped, subject to income limits, or calculated from other fields that are subject to these rules. Information regarding these aggregate returns can be found in the accompanying tabulation entitled “Weighted Counts and Sum of Amounts for Returns Used to Populate Aggregate Records”.

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

Fourth, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 percent³ have been subsampled at 10 percent.

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

- Alimony paid, alimony received, and State sales tax deduction have been removed.
- Marital status has been modified (see Code Definitions section for specific changes).
- Personal exemption amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to these returns with nonzero values in at least

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

² A total of 1,155 returns were aggregated, representing 1,379 returns in the population.

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

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two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Prior to blurring, these returns are grouped into one of 10 categories based on their filing status and the number of dependents, and then further grouped by the pattern of nonzero values on these three fields plus presence of Schedule C, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred."

Sixth, all returns sampled at a 0.07 percent rate have been blurred on a univariate basis for the following fields: alimony paid, alimony received, wages and salaries, medical and dental expenses, real estate taxes, and state and local income taxes. Alimony paid and alimony received are blurred nationally. Prior to blurring wages and salaries, the records are grouped into one of 25 categories based on filing status, number of dependents, and sample code. Prior to blurring medical and dental expenses, the records are grouped into one of 8 categories based on age range of the primary and filing status. Prior to blurring real estate taxes, the records are grouped into one of 21 categories based on filing status, number of dependents, and sample code. Prior to blurring state and local income taxes, the records are grouped into one of 17 categories based on filing status, grouped sample code⁴.

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

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

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits (e.g., \$228,867 = \$228,900 and \$1,158,235 = \$1,158,000). Amounts between \$10,000 and \$100,000 are rounded to the nearest \$100. Amounts between \$5 and \$10,000 are rounded to the nearest \$10. Nonzero amounts less than

⁴The State of Wisconsin is grouped into one category regardless of filing status or sample code. For greater detail on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; H. Lock Oh; and Fritz Scheuren. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service. See also: Sailer, Peter; Michael Weber; and William Wong. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association. See also: Bryant, Victoria; John Czajka; Georgia Ivsin; and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107th Annual Conference on Taxation, 2014, National Tax Association.

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\$5 are set to \$2, with sign retained.

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

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

**2010 STATISTICS OF INCOME PUBLIC USE TAX FILE
CORE RECORD LAYOUT**

Code Fields

1. AGIR1	14. F8829	27. SCHE
2. DSI	15. F8910	28. TFORM
3. EFI	16. F8941	29. TXST
4. EIC	17. IE	30. XFPT
5. ELECT	18. MARS	31. XFST
6. FDED	19. MIDR	32. XOCAH ¹
7. FLPDYR	20. N20 ¹	33. XOCAWH ¹
8. FLPDMO	21. N24 ¹	34. XOODEP ¹
9. F2441	22. N25 ¹	35. XOPAR ¹
10. F3800	23. N30 ¹	36. XTOT ^{1,2}
11. F6251	24. PREP	
12. F8582	25. SCHB	
13. F8606	26. SCHCF	

¹Counts have been limited depending on filing status. For joint and head of household returns the limit is 3, for single returns the limit is 2 and for married filing separately returns the limit is 1. These limits are applied sequentially by type of dependent, starting with children living at home, then children living away from home, then other dependents, then parents.

²Counts are limited by filing status due to limits on counts of dependents.

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RECORD LAYOUT

Amount Fields and Large Codes

2010 PUF			
12 digit amount fields			
INCOME	1	E00200	Salaries and wages
	2	E00300	Interest received
	3	E00400	Tax-exempt interest income
	4	E00600	Dividends included in AGI
	5	E00650	Qualified Dividends
	6	E00700	State income tax refunds
	7	E00800	Alimony received
	8	E00900	Business or profession (Schedule C) net profit/loss (+/-)
	9	E01000	Net capital gain or loss (+/-)
	10	E01100	Capital gain distributions reported on Form 1040
	11	E01200	Other gains (or loss) (+/-)
	12	E01400	Taxable IRA distribution
	13	E01500	Total pensions and annuities received
	14	E01700	Pensions and annuities included in AGI
	15	E02000	Schedule E net income or loss (+/-)
	16	E02100	Schedule F net profit/loss (+/-)
	17	E02300	Unemployment compensation in AGI
	18	E02400	Gross Social Security benefits
	19	E02500	Social Security benefits in AGI
Statutory	20	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	21	E03210	Student Loan Interest Deduction
	22	E03220	Educator Expenses
	23	E03230	Tuition and Fees Deduction
	24	E03260	Deduction for self-employment tax
	25	E03270	Self-employed health insurance deduction
	26	E03240	Domestic Production Activities deduction
	27	E03290	Health Savings Account deduction
	28	E03300	Payments to KEOGH accounts
	29	E03400	Forfeited interest penalty, Prior Year
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)

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Tax	32	P04470	Total deductions (standard or itemized)
Computation	33	E04250	Real Estate Tax Deduction from Standard includes Prior Year
	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
	Credits	43	E07180
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 Credits
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)

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Payments	61	E10700	Income tax withheld
	62	E10900	Estimated tax payments
	63	E10950	Making Work Pay Credit
	64	E10960	Refundable Education Credit
	65	E59560	Earned income for earned income credit (EIC)
	66	E59680	EIC used to offset income tax before credits
	67	E59700	EIC used to offset all other taxes except advance EIC
	68	E59720	EIC refundable portion
	69	E11550	Refundable Prior Year Tax Credit Payment
	70	E11070	Additional Child Tax Credit
	71	E11100	Amount paid with Form 4868 (Request for Extension)
	72	E11200	Excess FICA/RRTA
	73	E11300	Credit for federal tax on special fuels and oils
	74	E11400	Regulated investment company credit
	75	E11570	Recovery Rebate Credit, Prior Year
	76	E11580	First Time Homebuyer Credit
	77	E11581	First Time Homebuyer Credit used to offset income tax before credits
	78	E11582	First Time Homebuyer Credit used to offset all other taxes (except advanced EIC)
	79	E11583	First Time Homebuyer Credit refundable portion
	80	E10605	Total tax payments (SOI)
Refund etc.	81	E11900	Balance due (overpayment) (+/-)
	82	E12000	Credit elect
	83	E12200	Predetermined estimated tax penalty
Schedule L	84	E15100	Basic Standard Deduction
	85	E15210	Net Disaster Loss
	86	E15250	Real Estate Tax TY 2009
	87	E15360	Motor Vehicle Tax

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Schedule A	88	E17500	Medical and dental expenses subject to reduction by AGI limit
	89	E18400	State and local taxes
	90	E18500	Real estate tax deductions
	91	E18600	Motor Vehicle Tax
	92	E19200	Total interest paid deduction
	93	E19550	Qualified Mortgage Insurance Premiums
	94	E19800	Cash contributions
	95	E20100	Other than cash contributions
	96	E19700	Contributions deduction, total
	97	E20550	Unreimbursed employee business expense
	98	E20600	Tax preparation fee
	99	E20400	Miscellaneous deductions subject to AGI limitation, total
	100	E20800	Net limited miscellaneous deductions
	101	E20500	Net casualty or theft loss
102	E21040	Itemized deduction limitation, Prior Year	
Schedule D	103	P22250	Short-term gains less losses
	104	E22320	Long term gain/loss from other forms on Schedule D
	105	E22370	Schedule D capital gain distributions
	106	P23250	Long-term gains less losses
	107	E24515	Unrecaptured Section 1250 gain
	108	E24516	Capital gain less investment expense
	109	E24518	28% Rate Gain or Loss
	110	E24560	Non-Schedule D tax
	111	E24598	Schedule D 15 percent tax amount
	112	E24615	Schedule D 25 percent tax amount
	113	E24570	Schedule D 28 percent tax amount
	Schedule E	114	P25350
115		P25380	Rent/Royalty Interest Expenses
116		P25470	Royalty depletion and/or rental depreciation
117		P25700	Rent/royalty net income or loss (+/-)
118		E25820	Deductible rental loss
119		E25850	Rent/royalty net income
120		E25860	Rent/royalty net loss
Partnerships	121	E25940	Total passive income
	122	E25980	Total non-passive income
	123	E25920	Total passive loss
	124	E25960	Total non-passive loss
	125	E26110	Partnership Section 179 expense deduction

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Small	126	E26170	Total passive income
Business	127	E26190	Total non-passive income
Corp	128	E26160	Total passive loss
	129	E26180	Total non-passive loss
	130	E26270	Combined partnership and S corporation net income/loss (+/-)
	131	E26100	S-corp. Section 179 expense deduction
Estate or Trust	132	E26390	Total income
	133	E26400	Total loss
Farm Rental	134	E27200	Farm rent net income or loss (+/-)
Schedule SE	135	E30400	Total self-employment income subject to SS Tax
	136	E30500	Self-employment income subject to SS Tax, secondary taxpayer
Form 2441	137	E32800	Qualifying individuals' Expenses
	138	E33000	Expenses limited to earned income
Form 3800	139	E53240	Work Opportunity - Jobs (included in general business credit)
	140	E53280	Research and experimentation (included in general business credit)
	141	E53410	Unlimited General Business Credit, Part 1
	142	E53300	Low Income Housing Credit
	143	E53317	Employer Credit for Social Security Tax on Tips
	144	E53458	Total Part 2 Additional Credit
Form 4952	145	E58950	Total investment Interest Expense
	146	E58990	Investment income elected amount
Form 6251	147	P60100	Net operating loss tax preference
	148	P61850	Total adjustments and preferences (+/-)
	149	E60000	Form 1040 Taxable Income for AMT
	150	E62100	Alternative minimum taxable income
	151	E62900	Alternative tax foreign tax credit
	152	E62720	Alternative minimum Schedule D less investment interest amount
	153	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	154	E62740	Alternative minimum capital gain amount
Form 8582	155	P65300	Total passive net income
	156	P65400	Total passive losses
	157	E68000	Total losses allowed from all passive activities
Form 8801	158	E82200	Carry forward of minimum tax credit to 2011

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Schedule J	159	T27800	Elected Farm Income
	160	S27860	Tentative Current and Prior-Year Tax
	161	P27895	Actual Prior-Year Tax
Form 8863	162	P87482	American Opportunity Qualified Expenses
	163	P87521	Tentative American Opportunity Credit
	164	E87530	Lifetime Learning Total Qualified Expenses
	165	E87550	Tentative Lifetime Learning Credit
Form 8888	166	P86421	Bond Purchase Amount
Form 8941	167	E52852	Gross Credit from all Sources
	168	E52872	Tentative Credit after Passive Activity
Schedule M	169	E87870	Limited Making Work Pay Credit
	170	E87875	Economic Recovery Payment
	171	E87880	Government Pension or Annuity Received, Prior Year
Misc Codes	172	RECID	Return ID [1]
	173	S006	Decimal weight
	174	S008	Sample count
	175	S009	Population count
	176	WSAMP	Sample code
	177	TXRT	Tax rate code

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

**2010 STATISTICS OF INCOME PUBLIC USE TAX FILE
CODE DEFINITIONS**

1. AGIR1 Adjusted Gross Income (AGI) Range:

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

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\$1,500,000 under \$2,000,00032
 \$2,000,000 under \$5,000,00033
 \$5,000,000 under \$10,000,00034
 \$10,000,000 or more35
 Aggregated Return99

2. DSI Dependent Status Indicator:

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

3. EFI Electronic Filing Indicator:

 Return not filed electronically0
 Return filed electronically1
 Return filed through modernized e-file2

4. EIC Earned Income Credit Code:

 No children claimed.....0
 One child claimed.....1
 Two children claimed2
 Three children claimed3

5. ELECT Presidential Election Campaign Fund Boxes:

 No "yes" boxes checked0
 One "yes" box or both "yes" & "no" boxes checked)1
 Two "yes" boxes checked2

6. FDED Form of Deduction Code:

 Aggregated Return.....0
 Itemized deductions1
 Standard deduction2
 Taxpayer did not use itemized or standard deduction3

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7. FLPDYR	Filing (Accounting) Period, Year: Tax Year	2006-2009
8. FLPDMO	Filing (Accounting) Period, Month: Month Taxpayer's year ended	 12
9. F2441	Form 2441, Child Care Credit Qualified Individual: No Form 2441 attached to return..... Number of qualifying individuals.....	 0 1-3
10. F3800	Form 3800, General Business credit: No Form 3800 attached to return..... Form 3800 attached to return.....	 0 1
11. F6251	Form 6251, Alternative Minimum Tax No Form 6251 attached to return..... Form 6251 attached to return.....	 0 1
12. F8582	Form 8582, Passive Activity Loss Limitation: No Form 8582 attached to return Form 8582 attached to return	 0 1
13. F8606	Form 8606, Nondeductible IRA Contributions: No Form 8606 attached to return Form(s) 8606 attached to return.....	 0 1-2
14. F8829	Form 8829, Expenses for business use of your Home: No Form 8829 attached to return Form(s) 8829 attached to return.....	 0 1-2

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15. F8910	Form 8910, Alternative Motor Vehicle Credit:	
	No Form 8910 attached to return	0
	Form 8910 attached to return	1
16. F8936	Form 8941, Credit for Small Employer Health Insurance Premiums:	
	No Form 8941 attached to return	0
	Form 8941 attached to return	1
	2 Forms 8941 attached to return	2
17. IE	Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions)	
	Taxpayer does not use itemized election option	0
	Taxpayer used itemized election option.....	1
18. MARS	Marital (Filing) Status:	
	Aggregated Return	0
	Single	1
	Married filing a joint return or Widow(er) with dependent child (surviving spouse).....	2
	Married filing separately	3
	Head of household	4

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

19. MIDR	Married Filing Separately Itemized Deductions Requirement Indicator	
	Not necessary to itemize because of filing status.....	0
	Necessary to itemize when filing separately	1

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20. N20	Number of Qualified Students Hope Credit	
	Number of Qualified Students.....	0-3
21. N24	Number of Children for Child Tax Credit	
	Number of Qualified Students.....	0-3
22. N25	Number of Qualified Students Lifetime Learning Credit	
	Number of Qualified Students.....	0-3
23. N30	Number of Qualified Students American Opportunity Credit	
	Number of Qualified Students.....	0-4
24. PREP	Tax Preparer:	
	No preparer other than taxpayer indicated on the form	0
	Return prepared by paid tax preparer.....	1
	IRS prepared return.....	2
	IRS reviewed return	3
	Voluntary Income Tax Assistance prepared return.....	4
	Tax counseling for the elderly.....	6
25. SCHB	Schedule B Indicator:	
	No Schedule B attached to return	0
	Schedule B attached to return	1
26. SCHCF	Schedule C or F Indicator:	
	Neither Schedule C or F present	0
	Schedule C present only.....	1
	Schedule F present only	2
	Schedule C and F present Schedule C Gross Receipts Larger	3
	Schedule C and F present Schedule F Gross Receipts Larger	4

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27. SCHE	Schedule E Indicator:	
	No Schedule E attached to the return.....	0
	Schedule E attached to the return.....	1
28. TFORM	Form of Return:	
	1040 Return.....	0
	1040A Return.....	1
	1040EZ Return.....	2
29. TXST	TAX STATUS:	
	No tax owed and IRS did not compute tax	0
	Regular tax only, not computed by IRS	1
	Taxes are owed and IRS computed tax	2
	No taxes due as computed by IRS.....	3
	Tax based on Form 8615, Schedule D tax has no entry.....	4
	Form 8814 tax at children's 15% rate; Sch. D tax has no entry	5
	Form 8814 tax at children's 15% rate; Sch. D tax has entry	6
	Sch. D tax has an entry, no tax from Form 8615 or Form 8814	7
	Tax based on Form 8615, Schedule D tax also has an entry	8
	Schedule J, Farm Income Averaging has an entry.....	9
	Foreign Earned Income Tax Indicator has an entry.....	10
	Aggregated Return	99
 <i>NOTE: Schedule D tax includes qualified dividends.</i>		
30. XFPT	Primary Taxpayer Exemption:	
	No exemption for primary taxpayer (dep. of another taxpayer)	0
	Primary taxpayer exemption.....	1
31. XFST	Secondary Taxpayer Exemption:	
	No secondary taxpayer or joint return filed by dependents	0
	Secondary taxpayer exemption.....	1

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32. XOCAH Exemptions for Children Living at Home:

Number of children..... 0-3

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

33. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-3

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

34. XOODep Exemptions for Other Dependents:

Number of other dependents..... 0-3

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

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

Number of parents0-3

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

36. XTOT Total Exemptions:

Number of exemptions..... 0-5

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

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2010 Public Use Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2010 Federal Tax Forms" section of this booklet for further information.

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

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

- E06200 **MARGINAL TAX BASE**
This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2010 Tax Rate Schedules for all returns. (See Income Subject to Tax).
- E06300 **TAX GENERATED**
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- E07200 **ELDERLY OR DISABLED CREDIT**
Elderly or disabled credit as reported on the 1040 (line 53c), as part of other credits.
- P08000 **OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)**
The sum of the amounts for Other Tax Credits and Cancellation of Debt on Form 1040 lines 52 and 53 for which separate fields have not been listed.
- E06500 **TOTAL INCOME TAX**
Income Tax After Credits (E08800) plus Form 4970 tax less the portion of refundable credits used to offset all other taxes⁴ (but never less than zero).
- E07150 **TOTAL TAX CREDITS (SOI)**
Total credits from Form 1040 (line 54) plus the portion of refundable credits used to offset tax before credits.
- E08800 **INCOME TAX AFTER CREDITS (SOI)**
Income Tax after Credits from Form 1040 (line 55) minus the portion of refundable credits used to offset income tax before credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700 **RECAPTURE TAX FROM FORM 4255**
Amount shown in Form 1040, line 60 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
- E10300 **TOTAL TAX LIABILITY (SOI)**
Total tax liability (Form 1040, line 60, Form 1040A, line 37, Form 1040-EZ, line 11) minus Advance Earned Income Credit payments (line 64a, Form 1040) minus the portion of refundable credits used to offset income tax before credits minus the portion of refundable credits used to offset all other taxes⁴ minus the

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additional child tax credit (E11070) (but never less than zero).

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 the Making Work Pay Credit, Earned Income Credit, and Education Credit.

If First Time Homebuyer's Credit (FTHC) is greater than Income Tax Before Credits (reduced by the Making Work Pay Credit, Earned Income Credit, and Education 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. FTHC minus FTHC 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 the Making Work Pay Credit.

If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by the Making Work Pay Credit), the following fields are computed:

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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 total refundable credits minus the additional child tax credit (line 65). This is limited to zero if there are refundable credits ⁵ or additional child tax credit.
E21040	ITEMIZED DEDUCTION LIMITATION, PRIOR YEAR The amount used to reduce deductible itemized deductions, as shown on line 11 of the Itemized Deductions Worksheet in the Form 1040 Schedule A Instructions.
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
P25380	RENT/ROYALTY INTEREST EXPENSES The sum of lines 12 and 13 on Schedule E

⁵ Refundable credits include the Making Work Pay Credit, Earned Income Credit, Education Credit, First Time Homebuyers Credit, and Prior Year Minimum Tax Credit.

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- P25470 **ROYALTY DEPLETION AND/OR RENT DEPRECIATION**
The sum of the amounts listed for Royalty depletion and Rent depreciation as reported on line 20 on Schedule E.
- P25700 **RENT/ROYALTY NET INCOME OR LOSS**
The sum of Income or loss from rental real estate or royalty properties as reported on line 22 on Schedule E.
- P27895 **ACTUAL PRIOR YEAR TAX**
The sum of lines 19, 20, and 21 on Schedule J.
- E30400 **NET EARNINGS FROM SELF-EMPLOYMENT INCOME**
The lesser of Schedule SE Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For Section A of 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 Schedule SE, Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For Section A of Schedule SE, this is line 4.
- P60100 **NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS**
Line 11 less line 12 plus line 28, Form 6251.
- P61850 **TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES**
Lines 2 through 26 excluding lines 11 and 12, Form 6251.
- P65300 **TOTAL CURRENT YEAR PASSIVE NET INCOME**
Line 1a plus 3a, Form 8582
- P65400 **TOTAL CURRENT YEAR PASSIVE NET LOSSES**
Sum of Lines 1b, 2c, and 3b, Form 8582
- P87482 **AMERICAN OPPORTUNITY QUALIFIED EXPENSES**
The total amount of qualified expenses reported on Part 1 line 1c, Form 8863.
- P87521 **AMERICAN OPPORTUNITY CREDIT**
The total credit allowed based on the number of qualified dependents, reported on line 2, Form 8863.

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RECID	RETURN ID A unique number assigned for each sampled tax return during processing.																								
S006	DECIMAL WEIGHT This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.																								
S008	SAMPLE COUNT The number of sampled tax returns found in the given sample code.																								
S009	POPULATION COUNT The number of tax returns in the population for a given sample code.																								
WSAMP	SAMPLE CODE See Table B, below. The aggregated return's WSAMP has been set equal to 0.																								
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). <table><tr><td>(A)</td><td>00 percent marginal tax rate</td><td>0.00</td></tr><tr><td>(B)</td><td>05 percent marginal tax rate</td><td>05.0</td></tr><tr><td>(C)</td><td>10 percent marginal tax rate</td><td>10.0</td></tr><tr><td>(D)</td><td>15 percent marginal tax rate</td><td>15.0</td></tr><tr><td>(E)</td><td>25 percent marginal tax rate</td><td>25.0</td></tr><tr><td>(F)</td><td>28 percent marginal tax rate</td><td>28.0</td></tr><tr><td>(G)</td><td>33 percent marginal tax rate</td><td>33.0</td></tr><tr><td>(H)</td><td>35 percent marginal tax rate</td><td>35.0</td></tr></table>	(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
(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 file is available on CD in CSV format. This comma separated file contains 159,792 records where the first record consisting of only field names. Field names have been ordered first by code fields followed by amount fields in the same order as presented on pages 7 through 13.

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SAMPLE DESCRIPTION

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

Domain of Study

The data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2010.

All returns processed during 2010 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 (143,170,763 returns) reported in Table A and the estimated total of all returns (142,892,051 returns). This file excludes returns older than five years (Tax Year 2006 or less), so the population that is represented is smaller (142,788,302 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 2010. While most returns processed during Calendar Year 2011 were for Tax Year 2010, a few were for non-calendar years ending during 2011 and 2012, and some were returns for prior years. Returns for prior years were used in place of 2010 returns received and processed after December 31, 2011. 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 2011.

Sample Design and Selection

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

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

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1040 Schedule C, and Form 1040 Schedule F).

3. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991.
4. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates for the Public Use File range from 0.07 percent to 10 percent⁶.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2011 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.

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

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

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2010, 0.03 percent of the sample returns were unavailable.

Method of Estimation

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

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Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2010

Description of the sample strata	Number of Returns by type of form attached													Number of returns		
	Degree of interest [2]	Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555			All other forms			Population counts [1]	Sample counts	Public-use sample counts
Description of the sample strata	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
Grand total														143,170,763	308,946	159,789
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														34,072	34,072	0
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														298	298	28
Other Returns, total														143,136,393	274,576	159,761
Total.....		5,486,531	60,996	28,701	22,187,597	52,353	29,888	1,353,840	6,050	3,591	114,108,428	155,177	97,581	116,136,393	275,576	159,761
Indexed Negative Income [3]																
\$10,000,000 or more.....	All	517	517	54	1,062	1,062	107	154	154	16	1,291	1,291	129	3,024	3,024	306
\$5,000,000 under \$10,000,000.....	All	983	983	116	1,780	1,780	177	262	262	18	2,300	2,300	243	5,325	5,325	554
\$2,000,000 under \$5,000,000.....	All	4,305	1,450	448	6,833	2,326	677	1,061	384	102	8,895	3,050	904	21,094	7,210	2,131
\$1,000,000 under \$2,000,000.....	All	9,143	1,468	983	13,962	2,258	1,404	2,465	380	241	18,024	2,796	1,765	43,594	6,902	4,393
\$500,000 under \$1,000,000.....	All	21,100	692	720	33,521	1,150	1,149	6,177	217	217	42,072	1,309	1,322	102,870	3,368	3,408
\$250,000 under \$500,000.....	All	43,545	442	437	74,355	724	707	12,242	127	125	95,691	928	916	225,833	2,221	2,185
\$120,000 under \$250,000.....	All	81,478	389	54	148,710	750	100	20,028	106	18	208,997	1,016	140	459,213	2,261	312
\$60,000 under \$120,000.....	All	93,530	245	57	184,361	605	146	21,472	78	18	303,026	903	214	602,389	1,831	435
Under \$60,000.....	All	71,405	130	58	399,823	733	285	30,464	54	25	899,766	1,698	617	1,401,458	2,615	985
Indexed Positive Income [3]																
Under \$30,000.....	1										29,946,456	29,916	20,676	2,946,456	29,916	20,676
Under \$30,000.....	2	237,923	252	177	3,554,726	3,491	2,434	83,557	90	60	30,017,317	30,092	21,035	33,893,523	33,925	23,706
Under \$30,000.....	3-4	207,308	189	132	5,293,117	5,447	3,810	107,329	117	80	6,925,044	6,802	4,764	12,532,798	12,555	8,786
\$30,000 under \$60,000.....	1-2	610,028	593	398	1,860,689	1,760	1,218	161,107	170	120	21,171,494	21,229	14,778	23,803,318	23,752	16,514
\$30,000 under \$60,000.....	3-4	539,597	550	378	3,783,108	3,756	2,637	247,918	224	160	6,685,816	6,849	4,808	11,256,439	11,379	7,983
\$60,000 under \$120,000.....	1-3	956,344	963	670	2,110,530	2,190	1,517	204,511	227	163	10,783,313	10,659	7,454	14,054,698	14,039	9,804
\$60,000 under \$120,000.....	4	674,901	677	465	2,457,716	2,457	1,705	181,812	158	125	3,072,233	3,072	2,123	6,386,662	6,364	4,418
\$120,000 under \$250,000.....	1-3	279,031	944	190	338,505	1,089	228	76,031	282	67	1,089,010	3,665	778	1,782,577	5,980	1,263
\$120,000 under \$250,000.....	4	811,225	2,625	554	1,312,549	4,453	849	91,318	280	78	2,029,537	6,765	1,435	4,244,629	14,123	2,916
\$250,000 under \$500,000.....	All	487,617	3,589	3,480	442,429	3,170	3,041	70,984	505	491	601,204	4,288	4,109	1,602,234	11,552	11,121
\$500,000 under \$1,000,000.....	All	217,104	5,379	5,372	124,815	3,141	3,112	26,641	645	643	150,828	3,736	3,731	519,388	13,901	12,858
\$1,000,000 under \$2,000,000.....	All	84,721	10,217	8,492	32,337	4,050	3,330	6,484	788	654	39,410	4,822	3,979	162,952	19,877	16,455
\$2,000,000 under \$5,000,000.....	All	38,461	12,437	3,857	9,919	3,214	983	1,502	481	138	12,967	4,254	1,312	62,849	20,386	6,290
\$5,000,000 under \$10,000,000.....	All	9,915	9,915	1,011	1,920	1,920	182	229	229	19	2,473	2,473	235	14,537	14,537	1,447
\$10,000,000 or more.....	All	6,350	6,350	598	827	827	90	92	92	13	1,264	1,264	114	8,533	8,533	815

[1] This population includes an estimated 278,712 returns that contained no income information or represented amended or tentative returns identified after sampling.

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

[3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4530 to represent a base year of 1991.

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Table B - Sample Codes

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

[1] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4530 to represent a base year of 1991.

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

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E00100	1,379	111,482,539	1,223	124,612,846	156	-13,130,307
E00200	943	7,926,917	943	7,926,917	0	0
E00300	1,342	9,415,544	1,342	9,415,544	0	0
E00400	965	1,565,466	965	1,565,466	0	0
E00600	1,227	15,449,769	1,227	15,449,769	0	0
E00650	1,172	13,693,400	1,172	13,693,400	0	0
E00700	659	651,193	659	651,193	0	0
E00900	569	-427,965	336	1,349,435	233	-1,777,400
E01000	1,286	67,295,335	813	67,296,692	473	-1,357
E01200	825	1,757,093	379	3,153,552	446	-1,396,459
E01400	184	508,041	184	508,041	0	0
E01500	416	447,901	416	447,901	0	0
E01700	338	227,329	338	227,329	0	0
E02000	1,211	15,508,147	729	29,813,956	482	-14,305,809
E02100	112	-158,359	29	78,223	83	-236,582
E02300	11	58	11	58	0	0
E02400	348	11,545	348	11,545	0	0
E02500	304	8,644	304	8,644	0	0
E03150	13	131	13	131	0	0
E03240	390	729,650	390	729,650	0	0
E03260	646	69,764	646	69,764	0	0
E03270	354	7,327	354	7,327	0	0
E03290	25	141	25	141	0	0
E03300	248	84,881	248	84,881	0	0
E03400	23	245	23	245	0	0
E04600	1,378	13,382	1,378	13,382	0	0
E04800	1,174	106,668,813	1,174	106,668,813	0	0
E05100	1,175	24,419,470	1,175	24,419,470	0	0
E05200	1,175	37,302,400	1,175	37,302,400	0	0
E05800	1,219	25,086,146	1,219	25,086,146	0	0
E06000	992	42,429,975	992	42,429,975	0	0
E06200	992	42,096,131	992	42,096,131	0	0
E06300	992	14,823,919	992	14,823,919	0	0

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E06500	1,195	23,181,592	1,195	23,181,592	0	0
E07150	953	1,904,553	953	1,904,553	0	0
E07220	13	26	13	26	0	0
E07260	41	3,287	41	3,287	0	0
E07300	830	1,711,427	830	1,711,427	0	0
E07400	393	138,071	393	138,071	0	0
E07600	63	28,759	63	28,759	0	0
E08800	1,195	23,181,592	1,195	23,181,592	0	0
E09400	646	139,528	646	139,528	0	0
E09600	469	666,676	469	666,676	0	0
E09700	66	87,363	66	87,363	0	0
E09900	27	3,729	27	3,729	0	0
E10300	1,244	23,450,200	1,244	23,450,200	0	0
E10605	1,294	27,332,546	1,294	27,332,546	0	0
E10700	989	3,028,314	989	3,028,314	0	0
E10900	1,029	11,460,810	1,029	11,460,810	0	0
E10950	81	52	81	52	0	0
E11070	17	37	17	37	0	0
E11100	741	12,970,508	741	12,970,508	0	0
E11200	150	2,592	150	2,592	0	0
E11300	46	281	46	281	0	0
E11400	8	32,244	8	32,244	0	0
E11550	54	12,066	54	12,066	0	0
E11900	1,343	-4,021,692	255	1,191,232	1,088	-5,212,924
E12000	877	4,296,302	877	4,296,302	0	0
E12200	250	28,308	250	28,308	0	0
E17500	69	27,789	69	27,789	0	0
E18400	1,182	5,745,378	1,182	5,745,378	0	0
E18500	1,133	178,345	1,133	178,345	0	0
E19200	1,008	2,224,126	1,008	2,224,126	0	0
E19700	1,167	8,788,538	1,167	8,788,538	0	0
E19800	1,153	5,202,620	1,153	5,202,620	0	0
E20100	570	7,753,340	570	7,753,340	0	0
E20400	995	1,868,882	995	1,868,882	0	0

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E20500	12	34500	12	34500	0	0
E20550	56	46,319	56	46,319	0	0
E20600	445	35,069	445	35,069	0	0
E20800	271	1,062,757	271	1,062,757	0	0
E21040	39	58,331	39	58,331	0	0
E22320	818	15,046,092	572	15,472,106	246	-426,014
E22370	669	386,074	669	386,074	0	0
E24515	161	357,394	161	357,394	0	0
E24516	1,054	71,047,301	1,054	71,047,301	0	0
E24518	84	301,852	84	301,852	0	0
E24560	871	13,861,691	871	13,861,691	0	0
E24570	51	60,066	51	60,066	0	0
E24598	1,048	9,645,495	1,048	9,645,495	0	0
E24615	90	21,418	90	21,418	0	0
E25820	313	321,048	313	321,048	0	0
E25850	812	1,351,277	812	1,351,277	0	0
E25860	426	348,432	426	348,432	0	0
E25920	794	2,784,008	794	2,784,008	0	0
E25940	743	2,346,999	743	2,346,999	0	0
E25960	857	11,068,777	857	11,068,777	0	0
E25980	794	13,735,878	794	13,735,878	0	0
E26100	99	10,043	99	10,043	0	0
E26110	189	8,288	189	8,288	0	0
E26160	326	584,850	326	584,850	0	0
E26170	318	4,511,096	318	4,511,096	0	0
E26180	428	5,288,716	428	5,288,716	0	0
E26190	449	11,798,189	449	11,798,189	0	0
E26270	1,168	12,647,480	664	26,575,149	504	-13,927,669
E26390	213	2,563,144	213	2,563,144	0	0
E26400	176	727,625	176	727,625	0	0
E27200	36	27,516	36	27,516	0	0
E30400	390	38,986	390	38,986	0	0
E30500	150	11,295	150	11,295	0	0
E52852	27	49	27	49	0	0
E52872	15	39	15	39	0	0

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E53240	142	34,591	142	34,591	0	0
E53280	228	58,803	228	58,803	0	0
E53300	39	7,437	39	7,437	0	0
E53317	178	51,664	178	51,664	0	0
E53410	343	425,218	343	425,218	0	0
E53458	351	162,681	351	162,681	0	0
E58950	946	6,010,885	946	6,010,885	0	0
E58990	73	912,805	73	912,805	0	0
E60000	1,070	87,996,022	923	98,084,026	147	-10,088,004
E62100	1,067	101,699,770	974	104,588,921	93	-2,889,151
E62720	945	71,808,693	945	71,808,693	0	0
E62730	146	260,404	146	260,404	0	0
E62740	945	72,059,090	945	72,059,090	0	0
E62900	730	1,610,549	730	1,610,549	0	0
E68000	656	2,235,223	656	2,235,223	0	0
E82200	177	169,900	177	169,900	0	0
E87870	81	54	81	54	0	0
P04470	1,379	18,617,231	1,379	18,617,231	0	0
P08000	15	16,835	15	16,835	0	0
P22250	1,099	2,201,099	788	7,167,773	311	-4,966,674
P23250	1,216	59,119,340	1,008	65,256,721	208	-6,137,381
P25350	954	2,485,603	954	2,485,603	0	0
P25380	234	443,389	234	443,389	0	0
P25470	485	437,892	485	437,892	0	0
P25700	954	879,735	667	1,234,754	287	-355,019
P27895	28	39,343	28	39,343	0	0
P60100	320	7,264,071	260	7,280,469	60	-16,398
P61850	1,060	6,494,577	957	6,744,030	103	-249,453
P65300	658	5,274,997	658	5,274,997	0	0
P65400	785	2,903,509	785	2,903,509	0	0
S27860	29	86,889	29	86,889	0	0
T27800	32	84,391	32	84,391	0	0

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,554,170	2,495,853	58,317	2.28%
1	1,714,732	1,665,462	49,270	2.87%
2	1,960,709	1,964,245	-3,536	-0.18%
3	2,064,807	2,056,907	7,900	0.38%
4	2,123,574	2,110,991	12,583	0.59%
5	2,099,943	2,115,778	-15,835	-0.75%
6	2,281,562	2,283,508	-1,946	-0.09%
7	2,337,371	2,295,990	41,381	1.77%
8	2,392,833	2,353,431	39,402	1.65%
9	2,534,740	2,570,871	-36,131	-1.43%
10	2,731,197	2,748,577	-17,380	-0.64%
11	2,509,471	2,451,285	58,186	2.32%
12	2,485,026	2,465,397	19,629	0.79%
13	2,727,250	2,733,910	-6,660	-0.24%
14	2,646,958	2,647,565	-607	-0.02%
15	2,437,795	2,424,818	12,977	0.53%
16	2,442,708	2,448,101	-5,393	-0.22%
17	2,417,125	2,455,946	-38,821	-1.61%
18	2,310,631	2,314,483	-3,852	-0.17%
19	2,357,173	2,336,641	20,532	0.87%
20	2,195,090	2,163,908	31,182	1.42%
21	10,185,282	10,148,711	36,571	0.36%
22	8,950,075	9,019,130	-69,055	-0.77%
23	14,613,296	14,597,324	15,972	0.11%
24	10,992,023	11,030,473	-38,450	-0.35%
25	18,727,169	18,774,413	-47,244	-0.25%
26	11,805,382	11,891,834	-86,452	-0.73%
27	13,997,651	13,953,737	43,914	0.31%
28	1,534,372	1,497,279	37,093	2.42%
29	1,937,350	1,947,644	-10,294	-0.53%
30	544,224	544,375	-151	-0.03%
31	126,941	126,488	453	0.36%
32	51,550	50,795	755	1.46%
33	73,078	73,170	-92	-0.13%
34	17,527	17,425	102	0.58%
35	11,264	10,459	805	7.15%
98		156		
99		1,223		

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	135,033,492	134,924,475	109,017	0.08%
1	7,858,559	7,863,829	-5,270	-0.07%
EFI				
0	31,332,497	30,905,940	426,557	1.36%
1	103,066,379	103,372,688	-306,309	-0.30%
2	8,493,174	8,509,675	-16,501	-0.19%
EIC				
0	122,171,757	122,051,826	119,931	0.10%
1	10,000,745	9,826,948	173,797	1.74%
2	7,335,150	7,474,805	-139,655	-1.90%
3	3,384,399	3,434,725	-50,326	-1.49%
ELECT				
0	130,754,200	130,557,657	196,543	0.15%
1	7,477,262	7,517,968	-40,706	-0.54%
2	4,660,589	4,712,678	-52,089	-1.12%
FDED				
0		1,379		
1	46,644,509	46,688,107	-43,598	-0.09%
2	93,678,175	93,592,737	85,438	0.09%
3	2,569,366	2,506,080	63,286	2.46%
FLPDYR				
Pre-1999	13,012	0	13,012	100.00%
1999	2,003	0	2,003	100.00%
2000	7,986	0	7,986	100.00%
2001	10,978	0	10,978	100.00%
2002	17,441	0	17,441	100.00%
2003	23,432	0	23,432	100.00%
2004	95,389	0	95,389	100.00%
2005	161,629	0	161,629	100.00%
2006	212,380	0	212,380	100.00%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
2007	413,969	400,554	13,415	3.24%
2008	1,078,864	1,101,668	-22,804	-2.11%
2009	2,937,458	2,937,037	421	0.01%
2010	137,913,382	138,349,044		-0.32%
2011	4129			
FLPDMO				
1	1,616	0	1,616	100.00%
2	2,167	0	2,167	100.00%
3	11	0	11	100.00%
5	17	0	17	100.00%
6	423	0	423	100.00%
7	17	0	17	100.00%
9	26	0	26	100.00%
11	2985	0	2,985	100.00%
12	142,884,788	142,788,303	96,485	0.07%
F2441				
0	135,891,763	135,826,635	65,128	0.05%
1	4,721,192	4,692,595	28,597	0.61%
2	2,264,009	2,255,614	8,395	0.37%
3	13,121	13,459	-338	-2.58%
4	694	0	694	100.00%
5	1271	0	1,271	100.00%
F3800				
0	142,245,073	142,160,101	84,972	0.06%
1	646,978	628,202	18,776	2.90%
F6251				
0	133,553,424	133,512,036	41,388	0.03%
1	9,338,627	9,276,268	62,359	0.67%
F8582				
0	138,539,912	138,447,193	92,719	0.07%
1	4,352,139	4,341,110	11,029	0.25%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F8606				
0	140,751,987	140,624,689	127,298	0.09%
1	1,570,670	1,596,684	-26,014	-1.66%
2	569,394	566,931	2,463	0.43%
F8829				
0	139,062,568	138,938,163	124,405	0.09%
1	3,657,775	3,677,482	-19,707	-0.54%
2	159,178	157,836	1,342	0.84%
3	12,529	14,823	-2,294	-18.31%
F8910				
0	142,823,014	142,706,681	116,333	0.08%
1	69,037	81,622	-12,585	-18.23%
IE				
0	142,773,984	142,663,859	110,125	0.08%
1	118,067	124,444	-6,377	-5.40%
MARS				
0		1,379		
1	64,846,356	64,730,782	115,574	0.18%
2	53,526,090	53,676,649	-150,559	-0.28%
3	2,510,018	2,485,764	24,254	0.97%
4	21,916,717	21,893,729	22,988	0.10%
5	70,595	0	70,595	100.00%
6	22,274	0	22,274	100.00%
MIDR				
0	142,207,249	142,130,056	77,193	0.05%
1	684,801	658,248	26,553	3.88%
N20				
0	142,871,628	142,777,952	93,676	0.07%
1	18,325	8,936	9,389	51.24%
2	2,098	1,415	683	32.55%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N24				
0	101,608,200	101,492,888	115,312	0.11%
1	19,875,244	19,915,607	-40,363	-0.20%
2	14,316,245	14,598,701	-282,456	-1.97%
3	5,308,069	6,781,106	-1,473,037	-27.75%
4	1,293,004	0	1,293,004	100.00%
5	360,739	0	360,739	100.00%
6	80,302	0	80,302	100.00%
7	26,850	0	26,850	100.00%
8	17,379	0	17,379	100.00%
9	3,014	0	3,014	100.00%
10	3,006	0	3,006	100.00%
N25				
0	140,115,208	139,976,763	138,445	0.10%
1	2,688,511	2,717,826	-29,315	-1.09%
2	85,324	89,410	-4,086	-4.79%
3	3,007	4,304	-1,297	-43.13%
N30				
0	130,790,454	130,652,223	138,231	0.11%
1	10,972,325	10,969,864	2,461	0.02%
2	1,054,512	1,082,604	-28,092	-2.66%
3	68,012	77,887	-9,875	-14.52%
4	6,747	5,726	1,021	15.13%
PREP				
0	58,558,023	58,420,771	137,252	0.23%
1	81,107,021	81,115,964	-8,943	-0.01%
2	183,166	158,872	24,294	13.26%
3	1,057	1,522	-465	-43.99%
4	1,495,267	1,495,537	-270	-0.02%
6	1,547,518	1,595,638	-48,120	-3.11%
SCHB				
0	123,437,248	123,249,932	187,316	0.15%
1	19,454,803	19,538,371	-83,568	-0.43%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHCF				
0	118,420,038	118,451,782	-31,744	-0.03%
1	22,537,282	22,423,021	114,261	0.51%
2	1,466,546	1,460,820	5,726	0.39%
3	283,716	277,834	5,882	2.07%
4	184,468	174,846	9,622	5.22%
SCHE				
0	124,733,377	124,609,057	124,320	0.10%
1	18,158,674	18,179,246	-20,572	-0.11%
TFORM				
0	84,071,480	83,944,766	126,714	0.15%
1	40,810,489	40,902,198	-91,709	-0.22%
2	18,010,081	17,941,340	68,741	0.38%
TXST				
0	36,246,579	36,102,536	144,043	0.40%
1	86,191,509	86,129,941	61,568	0.07%
2	10,983	11,527	-544	-4.95%
3	44,102	37,369	6,733	15.27%
4	105,971	113,959	-7,988	-7.54%
5	65,598	63,625	1,973	3.01%
6	39,736	50,798	-11,062	-27.84%
7	19,859,829	19,948,047	-88,218	-0.44%
8	84,989	89,985	-4,996	-5.88%
9	69,483	67,737	1,746	2.51%
10	173,272	171,401	1,871	1.08%
99		1,379		
XFPT				
0	7,858,559	7,863,829	-5,270	-0.07%
1	135,033,492	134,924,475	109,017	0.08%
XFST				
0	89,343,995	89,185,020	158,975	0.18%
1	53,548,055	53,603,283	-55,228	-0.10%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOCAH				
0	95,409,841	95,361,245	48,596	0.05%
1	21,853,985	21,902,430	-48,445	-0.22%
2	17,185,028	17,256,988	-71,960	-0.42%
3	6,367,128	8,267,640	-1,900,512	-29.85%
4	1,552,136	0	1,552,136	100.00%
5	372,925	0	372,925	100.00%
6	97,764	0	97,764	100.00%
7	28,688	0	28,688	100.00%
8	15,043	0	15,043	100.00%
9	3,291	0	3,291	100.00%
10	5,197	0	5,197	100.00%
11	1,001	0	1,001	100.00%
12	9	0	9	100.00%
13	14	0	14	100.00%
XOCAWH				
0	142,393,523	142,302,084	91,439	0.06%
1	391,040	399,199	-8,159	-2.09%
2	75,991	81,017	-5,026	-6.61%
3	27,138	6,004	21,134	77.88%
4	2,051	0	2,051	100.00%
5	1,307	0	1,307	100.00%
6	1,001	0	1,001	100.00%
XOODEP				
0	136,028,502	136,317,679	-289,177	-0.21%
1	4,492,606	4,380,316	112,290	2.50%
2	1,447,390	1,546,581	-99,191	-6.85%
3	620,668	543,726	76,942	12.40%
4	208,886	0	208,886	100.00%
5	65,083	0	65,083	100.00%
6	20,946	0	20,946	100.00%
7	2,974	0	2,974	100.00%
8	4,987	0	4,987	100.00%
9	8	0	8	100.00%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum for Each Code Field

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOPAR				
0	140,032,258	140,281,712	-249,454	-0.18%
1	2,289,287	2,177,051	112,236	4.90%
2	549,404	326,694	222,710	40.54%
3	16,705	2,846	13,859	82.96%
4	4,396	0	4,396	100.00%
XTOT				
0	7,857,561	7,863,829	-6,268	-0.08%
1	56,241,547	56,055,708	185,839	0.33%
2	38,995,974	39,180,770	-184,796	-0.47%
3	17,569,936	17,978,456	-408,520	-2.33%
4	14,029,688	14,630,358	-600,670	-4.28%
5	5,703,550	7,079,184	-1,375,634	-24.12%
6	1,749,536	0	1,749,536	100.00%
7	493,186	0	493,186	100.00%
8	159,016	0	159,016	100.00%
9	61,308	0	61,308	100.00%
10	20,211	0	20,211	100.00%
11	4,268	0	4,268	100.00%
12	5,245	0	5,245	100.00%
13	1,001	0	1,001	100.00%
14	9	0	9	0.00%
15	14	0	14	100.00%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	8,089,142,092	8,082,392,154	6,749,938	0.08%
E00200	5,837,350,365	5,841,152,709	(3,802,344)	-0.07%
E00300	139,611,242	139,901,306	(290,064)	-0.21%
E00400	75,163,368	73,477,543	1,685,825	2.24%
E00600	183,539,268	185,144,399	(1,605,131)	-0.87%
E00650	136,483,398	136,539,162	(55,764)	-0.04%
E00700	27,454,568	27,726,161	(271,593)	-0.99%
E00800	8,795,589	7,898,123	897,466	10.20%
E00900	267,265,585	265,658,157	1,607,428	0.60%
E01000	363,808,623	359,612,647	4,195,976	1.15%
E01100	601,335	594,063	7,272	1.21%
E01200	-18,076,040	-18,646,954	570,914	-3.16%
E01400	194,332,950	189,386,394	4,946,556	2.55%
E01500	881,195,991	884,177,049	(2,981,058)	-0.34%
E01700	558,540,932	561,442,454	(2,901,522)	-0.52%
E02000	445,734,486	439,186,585	6,547,901	1.47%
E02100	-11,732,278	-11,537,000	(195,278)	1.66%
E02300	120,249,961	119,757,951	492,010	0.41%
E02400	477,855,868	477,652,452	203,416	0.04%
E02500	190,745,678	190,985,202	(239,524)	-0.13%
E03150	11,443,203	11,216,507	226,696	1.98%
E03210	9,093,467	9,138,139	(44,672)	-0.49%
E03220	915,028	932,082	(17,054)	-1.86%
E03230	4,364,960	4,289,389	75,571	1.73%
E03240	8,674,889	8,719,015	(44,126)	-0.51%
E03260	24,174,249	24,019,870	154,379	0.64%
E03270	23,335,953	23,552,580	(216,627)	-0.93%
E03290	2,912,661	2,870,132	42,529	1.46%
E03300	18,906,400	18,807,513	98,887	0.52%
E03400	356,207	360,998	(4,791)	-1.35%
E03500	10,416,420	7,098,700	3,317,720	31.85%
E04250	22,187	20,299	1,888	8.51%
E04600	1,049,271,708	1,030,849,866	18,421,842	1.76%
E04800	5,502,000,658	5,494,514,385	7,486,273	0.14%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05100	1,037,759,795	1,028,655,846	9,103,949	0.88%
E05200	1,111,718,211	1,110,358,707	1,359,504	0.12%
E05800	1,065,250,236	1,058,391,080	6,859,156	0.64%
E06000	5,079,931,428	5,075,471,804	4,459,624	0.09%
E06200	2,202,135,454	2,197,722,939	4,412,515	0.20%
E06300	979,777,644	978,303,458	1,474,186	0.15%
E06500	951,673,976	945,409,370	6,264,606	0.66%
E07150	113,579,280	112,785,134	794,146	0.70%
E07180	3,397,639	3,388,440	9,199	0.27%
E07200	15,627	13,592	2,035	13.02%
E07220	28,503,646	28,760,110	(256,464)	-0.90%
E07230	12,272,073	12,354,850	(82,777)	-0.67%
E07240	1,029,595	1,033,462	(3,867)	-0.38%
E07260	6,173,494	6,111,523	61,971	1.00%
E07300	15,223,190	14,746,959	476,231	3.13%
E07400	2,168,205	2,152,350	15,855	0.73%
E07600	663,274	727,057	(63,783)	-9.62%
E08800	951,670,957	945,605,188	6,065,769	0.64%
E09400	48,339,745	48,024,665	315,080	0.65%
E09600	27,460,515	29,727,226	(2,266,711)	-8.25%
E09700	243,717	230,381	13,336	5.47%
E09800	23,288	23,574	(286)	-1.23%
E09900	5,817,684	5,785,774	31,910	0.55%
E10300	997,506,680	989,601,773	7,904,907	0.79%
E10605	1,167,800,113	1,166,962,027	838,086	0.07%
E10700	875,470,232	875,574,566	(104,334)	-0.01%
E10900	221,801,067	221,135,665	665,402	0.30%
E10950	54,328,950	54,545,243	(216,293)	-0.40%
E10960	10,620,383	10,700,853	(80,470)	-0.76%
E11070	27,754,241	25,929,481	1,824,760	6.57%
E11100	68,878,004	68,617,639	260,365	0.38%
E11200	2,098,214	1,973,966	124,248	5.92%
E11300	158,669	135,236	23,433	14.77%
E11400	98,333	90,298	8,035	8.17%
E11550	812,206	766,384	45,822	5.64%
E11570	278,070	275,229	2,841	1.02%
E11580	2,285,948	2,326,909	(40,961)	-1.79%
E11581	1,273,200	1,246,651	26,549	2.09%
E11582	43,895	47,557	(3,662)	-8.34%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E11583	968,853	1,032,758	(63,905)	-6.60%
E11900	-272,639,428	-276,226,223	3,586,795	-1.32%
E12000	47,377,267	47,365,914	11,353	0.02%
E12200	805,807	787,102	18,705	2.32%
E15100	3,407,177	3,441,789	(34,612)	-1.02%
E15210	13,573	12,528	1,045	7.70%
E15250	93,773	93,611	162	0.17%
E15360	328,905	322,083	6,822	2.07%
E17500	128,122,538	129,471,100	(1,348,562)	-1.05%
E18400	262,697,597	262,014,212	683,385	0.26%
E18500	172,201,075	172,145,252	55,823	0.03%
E18600	416,726	388,042	28,684	6.88%
E19200	414,712,788	415,034,207	(321,419)	-0.08%
E19550	5,609,800	5,534,671	75,129	1.34%
E19700	170,235,681	169,862,943	372,738	0.22%
E19800	134,800,994	135,940,000	(1,139,006)	-0.84%
E20100	44,321,908	39,288,484	5,033,424	11.36%
E20400	112,824,875	113,123,810	(298,935)	-0.26%
E20500	2,233,970	1,236,708	997,262	44.64%
E20550	72,143,485	72,856,078	(712,593)	-0.99%
E20600	6,857,307	6,926,544	(69,237)	-1.01%
E20800	78,924,750	79,112,369	(187,619)	-0.24%
E21040	321,784	335,026	(13,242)	-4.12%
E22320	118,074,286	117,373,161	701,125	0.59%
E22370	5,668,861	5,866,570	(197,709)	-3.49%
E24515	9,272,449	9,164,603	107,846	1.16%
E24516	464,662,398	461,246,661	3,415,737	0.74%
E24518	2,713,368	2,925,369	(212,001)	-7.81%
E24560	510,887,918	509,811,154	1,076,764	0.21%
E24570	533,471	638,100	(104,629)	-19.61%
E24598	56,577,868	55,931,798	646,070	1.14%
E24615	1,090,795	1,125,177	(34,382)	-3.15%
E25820	52,544,087	52,483,093	60,994	0.12%
E25850	92,428,186	92,551,224	(123,038)	-0.13%
E25860	64,999,862	64,669,246	330,616	0.51%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25920	24,108,315	25,275,953	(1,167,638)	-4.84%
E25940	60,534,203	60,691,510	(157,307)	-0.26%
E25960	94,092,331	94,600,657	(508,326)	-0.54%
E25980	222,761,667	218,140,548	4,621,119	2.07%
E26100	20,955,209	20,958,118	(2,909)	-0.01%
E26110	5,732,466	5,312,956	419,510	7.32%
E26160	4,760,358	4,959,925	(199,567)	-4.19%
E26170	38,324,206	38,608,121	(283,915)	-0.74%
E26180	66,755,167	66,715,103	40,064	0.06%
E26190	289,257,120	286,923,266	2,333,854	0.81%
E26270	394,473,349	386,539,793	7,933,556	2.01%
E26390	23,206,290	24,196,411	(990,121)	-4.27%
E26400	3,513,980	3,455,641	58,339	1.66%
E27200	4,141,989	4,051,970	90,019	2.17%
E30400	284,222,641	281,826,582	2,396,059	0.84%
E30500	45,246,104	45,387,628	(141,524)	-0.31%
E32800	17,326,913	17,308,391	18,522	0.11%
E33000	17,069,323	17,055,571	13,752	0.08%
E52852	349763	387,479	(37,716)	-10.78%
E52872	341665	377,601	(35,936)	-10.52%
E53240	418,666	360,399	58,267	13.92%
E53280	586,775	561,957	24,818	4.23%
E53300	107,845	91,746	16,099	14.93%
E53317	696,031	639,575	56,456	8.11%
E53410	4,917,780	4,412,292	505,488	10.28%
E53458	2,471,614	2,358,607	113,007	4.57%
E58950	49,508,359	46,611,460	2,896,899	5.85%
E58990	3,327,222	3,301,428	25,794	0.78%
E59560	446,449,242	454,630,297	(8,181,055)	-1.83%
E59680	450,596	449,608	988	0.22%
E59700	4,855,071	4,923,525	(68,454)	-1.41%
E59720	54,256,364	53,692,908	563,456	1.04%
E60000	1,807,192,246	1,791,215,672	15,976,574	0.88%
E62100	2,052,491,556	1,334,740,269	717,751,287	34.97%
E62720	367,708,752	361,396,645	6,312,107	1.72%

2010 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2010 Full SOI Individual Sample	2010 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E62730	6,261,807	6,365,826	(104,019)	-1.66%
E62740	374,137,125	370,381,897	3,755,228	1.00%
E62900	13,452,051	12,888,209	563,842	4.19%
E68000	44,191,607	44,824,329	(632,722)	-1.43%
E82200	6,729,807	7,303,445	(573,638)	-8.52%
E87530	14,722,419	14,966,918	(244,499)	-1.66%
E87550	2,229,009	2,279,857	(50,848)	-2.28%
E87870	49,651,562	49,872,242	(220,680)	-0.44%
E87875	79,900	82,658	(2,758)	-3.45%
E87880	2,751	2,937	(186)	-6.76%
P04470	1,989,030,531	1,989,050,756	(20,225)	0.00%
P08000	174,602	175,979	(1,377)	-0.79%
P22250	29,585,863	25,298,747	4,287,116	14.49%
P23250	346,951,254	344,569,466	2,381,788	0.69%
P25350	299,298,419	300,282,489	(984,070)	-0.33%
P25380	78,283,965	79,186,638	(902,673)	-1.15%
P25470	70,133,999	71,868,895	(1,734,896)	-2.47%
P25700	14,916,484	13,158,487	1,757,997	11.79%
P27895	2,009,838	1,827,858	181,980	9.05%
P60100	48,139,166	46,637,386	1,501,780	3.12%
P61850	196,651,210	196,394,864	256,346	0.13%
P65300	38,165,660	38,220,209	(54,549)	-0.14%
P65400	81,102,872	85,012,623	(3,909,751)	-4.82%
P86421	15,619	12,232	3,387	21.69%
P87482	35,406,520	39,446,684	(4,040,164)	-11.41%
P87521	27,077,227	27,293,760	(216,533)	-0.80%
S27860	3,421,806	3,128,538	293,268	8.57%
T27800	2,995,250	2,886,459	108,791	3.63%

2010 PUBLIC USE TAX FILE

2010 FEDERAL TAX FORMS (with element numbers referenced)

2010 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.

Name, Address, and SSN

See separate instructions.

PRINT CLEARLY

For the year Jan. 1-Dec. 31, 2010, or other tax year beginning , 2010, ending , 20
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 instructions. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

OMB No. 1545-0074

Your social security number

Spouse's social security number

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

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 You Spouse

Filing Status

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

Exemptions

Table with columns: (1) First name, Last name, (2) Dependent's social security number, (3) Dependent's relationship to you, (4) if child under age 17 qualifying for child tax credit (see page 15)

If more than four dependents, see instructions and check here

Boxes checked on 6a and 6b

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above

Income

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

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

Adjusted Gross Income

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

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [] You were born before January 2, 1946, [] Blind. Total boxes checked 39a []
if: [] Spouse was born before January 2, 1946, [] Blind.
b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b []
40 Itemized deductions (from Schedule A) or your standard deduction (see instructions)
41 Subtract line 40 from line 38
42 Exemptions. Multiply \$3,650 by the number on line 6d.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see instructions). Check if any tax is from: a [] Form(s) 8814 b [] Form 4972.
45 Alternative minimum tax (see instructions). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 23
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see instructions)
52 Residential energy credits. Attach Form 5695
53 Other credits from Form: a [] 3800 b [] 8801 c []
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59 a [] Form(s) W-2, box 9 b [] Schedule H c [] Form 5405, line 16
60 Add lines 55 through 59. This is your total tax

Payments

61 Federal income tax withheld from Forms W-2 and 1099
62 2010 estimated tax payments and amount applied from 2009 return
63 Making work pay credit. Attach Schedule M
64a Earned income credit (EIC)
b Nontaxable combat pay election 64b
65 Additional child tax credit. Attach Form 8812
66 American opportunity credit from Form 8863, line 14
67 First-time homebuyer credit from Form 5405, line 10
68 Amount paid with request for extension to file
69 Excess social security and tier 1 RRTA tax withheld
70 Credit for federal tax on fuels. Attach Form 4136
71 Credits from Form: a [] 2439 b [] 8839 c [] 8801 d [] 8885
72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments

Refund

73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [] Checking [] Savings
d Account number
75 Amount of line 73 you want applied to your 2011 estimated tax

Amount You Owe

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

Third Party Designee

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

Sign Here

Joint return? See page 12. Keep a copy for your records.

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

Paid Preparer Use Only

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

**Name,
Address,
and SSN**

See separate instructions.

PRINT CLEARLY

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 instructions.	Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.	

OMB No. 1545-0074

Your social security number

Spouse's social security number

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

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. . . . ▶ **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 instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 Qualifying widow(er) with dependent child (see instructions)

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 instructions.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 16)
				<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 instructions)
Dependents on 6c not entered above

d Total number of exemptions claimed.

Add numbers on lines above ▶

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 20.

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

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. 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	22	Enter the amount from line 21 (adjusted gross income).	22	
	23a	Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind } checked ▶ 23a <input type="checkbox"/>		
		b If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b <input type="checkbox"/>		
	24	Enter your standard deduction (see instructions).	24	
	25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
	26	Exemptions. Multiply \$3,650 by the number 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 instructions).	28	
	29	Credit for child and dependent care expenses. Attach Form 2441.	29	
	30	Credit for the elderly or the disabled. Attach Schedule R.	30	
	31	Education credits from Form 8863, line 23.	31	
	32	Retirement savings contributions credit. Attach Form 8880.	32	
	33	Child tax credit (see instructions).	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	2010 estimated tax payments and amount applied from 2009 return.	39	
	40	Making work pay credit. Attach Schedule M.	40	
Refund	41a	Earned income credit (EIC).	41a	
		b Nontaxable combat pay election. 41b		
	42	Additional child tax credit. Attach Form 8812.	42	
	43	American opportunity credit from Form 8863, line 14.	43	
	44	Add lines 38, 39, 40, 41a, 42, and 43. These are your total payments.	▶ 44	
	45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you overpaid.	45	
	46a	Amount of line 45 you want refunded to you. If Form 8888 is attached, check here ▶ <input type="checkbox"/> 46a		
		▶ 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"/> ▶ 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"/>		
	47	Amount of line 45 you want applied to your 2011 estimated tax.	47	
Amount you owe	48	Amount you owe. Subtract line 44 from line 37. For details on how to pay, see instructions.	▶ 48	
	49	Estimated tax penalty (see instructions).	49	
Third party designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No			
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Sign here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
Paid preparer use only	Print/type preparer's name		Preparer's signature	Date
	Firm's name ▶		Check <input type="checkbox"/> if self-employed	
	Firm's address ▶		PTIN	
			Firm's EIN ▶	
		Phone no.		

If you have a qualifying child, attach Schedule EIC.

Direct deposit? See instructions and fill in 46b, 46c, and 46d or Form 8888.

Form
1040EZ

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

2010

OMB No. 1545-0074

Name, Address, and SSN

See separate instructions.

Presidential Election Campaign
(see page 9)

P R I N T C L E A R L Y	Your first name and initial	Last name	Your social security number		
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number		
	Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.	▲ Make sure the SSN(s) above are correct. ▲	
	City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.				

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.

You may be entitled to a larger deduction if you file Form 1040A or 1040. See *Before You Begin* on page 4.

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 \$9,350 if single ; \$18,700 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, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7
8	Making work pay credit (see worksheet on back).	8
9a	Earned income credit (EIC) (see page 13).	9a
b	Nontaxable combat pay election.	9b
10	Add lines 7, 8, and 9a. These are your total payments and credits .	10
11	Tax. Use the amount on line 6 above to find your tax in the tax table on pages 27 through 35 of the instructions. 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	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number	

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

Paid Preparer Use Only

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

SCHEDULE L
(Form 1040A or 1040)

Standard Deduction for Certain Filers

OMB No. 1545-0074

2010
Attachment
Sequence No. **57**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

Name(s) shown on return

Your social security number

CAUTION *File this form **only** if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009.*

Form 1040 Filers Only: *It may be better for you to itemize your deductions instead. See the Instructions for Schedule A (Form 1040).*

1	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,400 				
		1			
2	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input type="checkbox"/> No. Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> Yes. Go to line 3.				
3	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$950	3			
4	Enter the smaller of line 1 or line 3			4	
5	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-			5	
6	Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions)			6	
7	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions)? <input type="checkbox"/> No. Skip lines 7 through 16, enter -0- on line 17, and go to line 18. <input type="checkbox"/> Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 7 through 16, enter -0- on line 17, and go to line 18	7			
8	Enter the purchase price (before taxes) of the new motor vehicle(s) (see instructions)	8			
9	Is the amount on line 8 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 7. <input type="checkbox"/> Yes. Figure the portion of the tax from line 7 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	9			
10	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	10			
11	Form 1040 filers only, enter the total of any— <ul style="list-style-type: none"> • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico 	11			
12	Add lines 10 and 11	12			
13	Enter \$125,000 (\$250,000 if married filing jointly)	13			
14	Is the amount on line 12 more than the amount on line 13? <input type="checkbox"/> No. Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. <input type="checkbox"/> Yes. Subtract line 13 from line 12	14			
15	Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	15			
16	Multiply line 9 by line 15	16			
17	Subtract line 16 from line 9			17	
18	Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.			18	

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2010
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule A (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 instructions)	1			
	2	Enter amount from Form 1040, line 38 <input type="text" value="2"/>	2			
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid	5 State and local (check only one box):		5			
	a	<input type="checkbox"/> Income taxes, or	6			
	b	<input type="checkbox"/> General sales taxes				
	6	Real estate taxes (see instructions)	6			
	7	New motor vehicle taxes from line 11 of the worksheet on back (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7			
	8	Other taxes. List type and amount ▶ _____	8			
	9	Add lines 5 through 8	9			
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10		
		11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ _____	11		
12		Points not reported to you on Form 1098. See instructions for special rules	12			
13		Mortgage insurance premiums (see instructions)	13			
14		Investment interest. Attach Form 4952 if required. (See instructions.)	14			
15		Add lines 10 through 14	15			
Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16			
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You 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 instructions.)	20			
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ _____	21			
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ _____	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 <input type="text" value="25"/>	25			
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27			
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶ _____	28			
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40	29			
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

**SCHEDULE D
(Form 1040)**

Capital Gains and Losses

OMB No. 1545-0074

2010
Attachment
Sequence No. **12**

Department of the Treasury
Internal Revenue Service (99)

▶ **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.**

Name(s) shown on return

Your social security number

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

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

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

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is 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. 	16	
<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>	18	
<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>	19	
<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 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42). 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 41. 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>	21 ()	
<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 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</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 in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) 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 41) is zero or less.

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

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44)	1.	<input type="text"/>
2.	Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	2.	<input type="text"/>
3.	Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.	<input type="text"/>
4.	Enter the amount from Form 4952, line 4e*	4.	<input type="text"/>
5.	Subtract line 4 from line 3. If zero or less, enter -0-	5.	<input type="text"/>
6.	Subtract line 5 from line 2. If zero or less, enter -0-**	6.	<input type="text"/>
7.	Enter the 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: <ul style="list-style-type: none"> • \$34,000 if single or married filing separately; • \$68,000 if married filing jointly or qualifying widow(er); or • \$45,550 if head of household }	15.	<input type="text"/>
16.	Enter the smaller of line 1 or line 15	16.	<input type="text"/>
17.	Enter the smaller of line 14 or line 16	17.	<input type="text"/>
18.	Subtract line 10 from line 1. If zero or less, enter -0-	18.	<input type="text"/>
19.	Enter the larger of line 17 or line 18	▶ 19.	<input type="text"/>
20.	Subtract line 17 from line 16. This amount is taxed at 0%.	▶ 20.	<input type="text"/>
If lines 1 and 16 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.			
21.	Enter the smaller of line 1 or line 13	21.	<input type="text"/>
22.	Enter the amount from line 20 (if line 20 is blank, enter -0-)	22.	<input type="text"/>
23.	Subtract line 22 from line 21. If zero or less, enter -0-	▶ 23.	<input type="text"/>
24.	Multiply line 23 by 15% (.15)	24.	<input type="text"/>
If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.			
25.	Enter the smaller of line 9 above or Schedule D, line 19	25.	<input type="text"/>
26.	Add lines 10 and 19	26.	<input type="text"/>
27.	Enter the amount from line 1 above	27.	<input type="text"/>
28.	Subtract line 27 from line 26. If zero or less, enter -0-	28.	<input type="text"/>
29.	Subtract line 28 from line 25. If zero or less, enter -0-	▶ 29.	<input type="text"/>
30.	Multiply line 29 by 25% (.25)	30.	<input type="text"/>
If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.			
31.	Add lines 19, 20, 23, and 29	31.	<input type="text"/>
32.	Subtract line 31 from line 1	32.	<input type="text"/>
33.	Multiply line 32 by 28% (.28)	33.	<input type="text"/>
34.	Figure the tax on the amount on line 19 . If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	34.	<input type="text"/>
35.	Add lines 24, 30, 33, and 34	35.	<input type="text"/>
36.	Figure the tax on the amount on line 1 . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	36.	<input type="text"/>
37.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	37.	<input type="text"/>

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

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

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

OMB No. 1545-0074

2010
Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-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-4)	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-5)	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-6 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-6 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			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			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-2.

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

Part V Summary

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

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2010
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or Form 1040NR.**

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

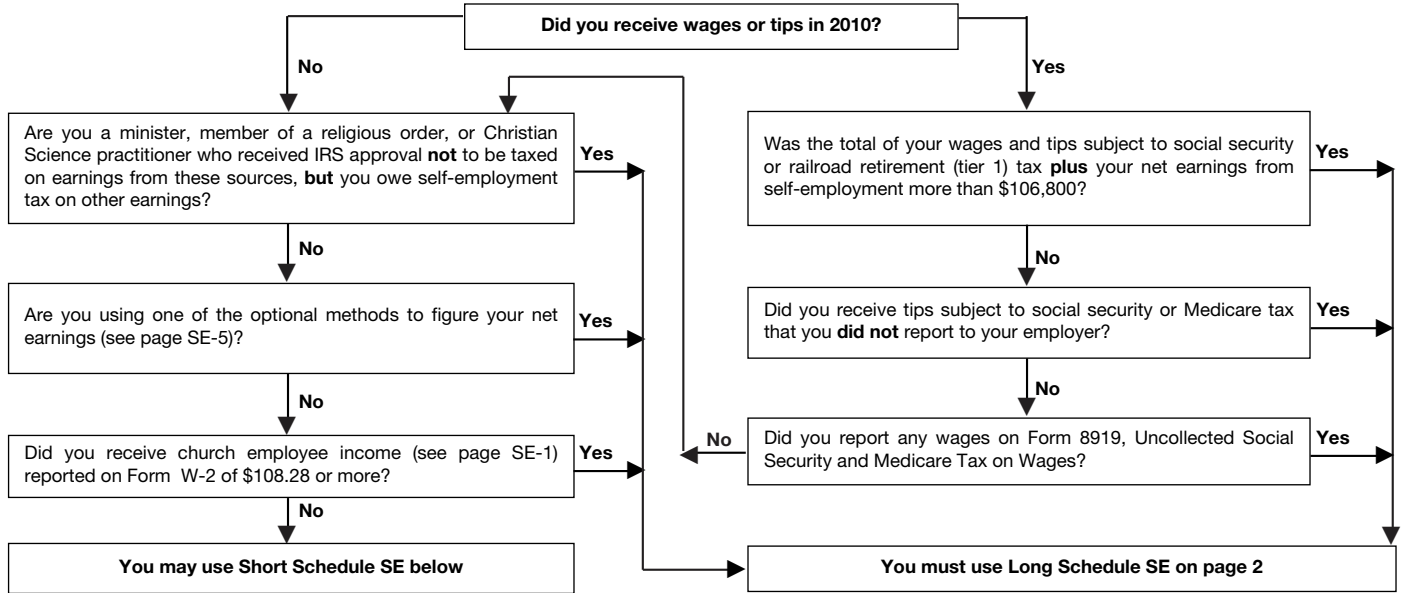
Name of person with **self-employment** income (as shown on Form 1040)

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

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

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* on page SE-1.



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 Y	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. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	3		
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ▶ Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see page SE-3.	4		
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6		

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

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

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

Table with 13 rows (1a-13) for self-employment tax calculations. Includes sub-rows 4a-4c and 8a-8c. Line 7 shows 106,800.00. Line 13 shows 13.

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

Farm Optional Method. You may use this method only if (a) your gross farm income was not more than \$6,720, or (b) your net farm profits were less than \$4,851.

Table with 2 rows (14-15) for Farm Optional Method. Line 14 shows 4,480.00.

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits were less than \$4,851 and also less than 72.189% of your gross nonfarm income, 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.

Table with 2 rows (16-17) for Nonfarm Optional Method.

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

2 From 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.

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

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

Child and Dependent Care Expenses



Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

▶ **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. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.

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 2010 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31

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

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

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

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

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

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

9 Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions

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

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

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12		
13	Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions	13		
14	Enter the amount, if any, you forfeited or carried forward to 2011. See instructions	14	()
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2010 for the care of the qualifying person(s)	16		
17	Enter the smaller of line 15 or 16	17		
18	Enter your earned income . See instructions	18		
19	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 instructions. • All others, enter the amount from line 18. 	19		
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).	21		
22	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Enter the amount here	22		
23	Subtract line 22 from line 15	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions	24		
25	Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21	25		
26	Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	26		

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

27	Enter \$3,000 (\$6,000 if two or more qualifying persons)	27		
28	Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25	28		
29	Subtract line 28 from line 27. If zero or less, stop . You cannot take the credit. Exception. If you paid 2009 expenses in 2010, see the instructions for line 9	29		
30	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.	30		
31	Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11	31		

▶ 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	Reserved for future use	1b	
c	Credit for increasing research activities	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) (see instructions)	1f	
g	Indian employment credit	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	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	Employer housing credit	1t	
u	Mine rescue team training credit	1u	
v	Agricultural chemicals security credit (Form 8931) (do not enter more than \$2 million)	1v	
w	Credit for employer differential wage payments	1w	
x	Carbon dioxide sequestration credit (Form 8933)	1x	
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y	
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z	
aa	New hire retention credit (Form 5884-B)	1aa	
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb	
2	Add lines 1a through 1bb	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 2010 (see instructions)	5	
6	Carryforward of general business credit to 2010. See instructions for the schedule to attach	6	
7	Carryback of general business credit from 2011 (see instructions)	7	
8	Add lines 4 through 7. Subtract from that sum any eligible small business credits and enter the result (see instructions)	8	

Part II Allowable Credit

<p>9 Regular tax before credits:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 . • 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 	}	. . .	9		
<p>10 Alternative minimum tax:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	}	. . .	10		
<p>11 Add lines 9 and 10</p>			11		
<p>12a Foreign tax credit</p>	12a				
<p>b Personal credits from Form 1040 or 1040NR (see instructions)</p>	12b				
<p>c Add lines 12a and 12b</p>			12c		
<p>13 Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a</p>			13		
<p>14 Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0-</p>	14				
<p>15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)</p>	15				
<p>16 Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions</p>	16				
<p>17 Enter the greater of line 15 or line 16</p>			17		
<p>18a Subtract line 17 from line 13. If zero or less, enter -0-</p>			18a		
<p>b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)</p>			18b		
<p>c Add lines 18a and 18b</p>			18c		
<p>19a Enter the smaller of line 8 or line 18c</p> <p>C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.</p>			19a		
<p>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 (see instructions)</p>			19b		
<p>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)</p>			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% (see instructions)			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, excluding any portion of the credit that is an eligible small business credit (see instructions)			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	If you skipped lines 16 through 25, enter -0-. Otherwise, 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 20 (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 applicable part of the amount of 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				
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity: _____)	29h				
30	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)			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: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 			32		

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2010 (see instructions)	1	
2	Disallowed investment interest expense from 2009 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	

Part II Net Investment Income

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

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2011. 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 2010 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 2009.

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 includable 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.

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

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (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), lines 5, 6, and 8	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 filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		
9	Depletion (difference between regular tax and AMT)	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10		
11	Alternative tax net operating loss deduction	11	()
12	Interest from specified private activity bonds exempt from the regular tax	12		
13	Qualified small business stock (7% of gain excluded under section 1202)	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16		
17	Disposition of property (difference between AMT and regular tax gain or loss)	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18		
19	Passive activities (difference between AMT and regular tax income or loss)	19		
20	Loss limitations (difference between AMT and regular tax income or loss)	20		
21	Circulation costs (difference between regular tax and AMT)	21		
22	Long-term contracts (difference between AMT and regular tax income)	22		
23	Mining costs (difference between regular tax and AMT)	23		
24	Research and experimental costs (difference between regular tax and AMT)	24		
25	Income from certain installment sales before January 1, 1987.	25	()
26	Intangible drilling costs preference	26		
27	Other adjustments, including income-based related adjustments	27		
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions.)	28		

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.) IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household \$112,500 \$47,450 Married filing jointly or qualifying widow(er) 150,000 72,450 Married filing separately. 75,000 36,225 If line 28 is over the amount shown above for your filing status, see page 8 of the instructions.	29		
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30		
31	• If you are filing Form 2555 or 2555-EZ, see page 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 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31		
32	Alternative minimum tax foreign tax credit (see page 9 of the instructions)	32		
33	Tentative minimum tax. Subtract line 32 from line 31	33		
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 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)	34		
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35		

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in 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	37			
38	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	38			
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter	39			
40	Enter the smaller of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . ▶			42	
43	Enter: <ul style="list-style-type: none"> • \$68,000 if married filing jointly or qualifying widow(er), • \$34,000 if single or married filing separately, or • \$45,550 if head of household. }	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the smaller of line 36 or line 37	46			
47	Enter the smaller of line 45 or line 46	47			
48	Subtract line 47 from line 46	48			
49	Multiply line 48 by 15% (.15) ▶			49	
If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.					
50	Subtract line 46 from line 40	50			
51	Multiply line 50 by 25% (.25) ▶			51	
52	Add lines 42, 49, and 51			52	
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result			53	
54	Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions			54	

Name(s) shown on return

Identifying number

Part I 2010 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 9 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 9	6		
7 Enter modified adjusted gross income, but not less than zero (see page 9) 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.	7		
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 9	9		
10 Enter the smaller of line 5 or line 9 If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10		

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

Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 9 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 2010. Add lines 10, 14, and 15. See page 11 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**

Department of the Treasury
Internal Revenue Service (99)

▶ 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, 7, and 11 of your 2009 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 \$216,900 and you were married filing separately for 2009, see instructions	4	
5	Enter: \$70,950 if married filing jointly or qualifying widow(er) for 2009; \$46,700 if single or head of household for 2009; or \$35,475 if married filing separately for 2009. Estates and trusts, enter \$22,500	5	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2009; \$112,500 if single or head of household for 2009; or \$75,000 if married filing separately for 2009. 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 under age 24 at the end of 2009, 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 2009 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If for 2009 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) 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 2009 Form 6251, line 35, or 2009 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 2011

16	Enter the amount from your 2009 Form 6251, line 36, or 2009 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	2009 credit carryforward. Enter the amount from your 2009 Form 8801, line 30	19		
20	Enter your 2009 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21		
22	Enter your 2010 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54	23		
24	Subtract line 23 from line 22. If zero or less, enter -0-	24		
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25		
26	<ul style="list-style-type: none"> • Estates and trusts: Leave lines 26 and 27 blank and go to line 28. • Individuals: Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)? <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter	26		
27	Is line 26 more than line 25? <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2010 Form 1040, line 71 (check box c), or Form 1040NR, line 66 (check box c)	27		
28	Credit carryforward to 2011. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28		

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2009 Qualified Dividends and Capital Gain Tax Worksheet, the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009, enter the amount from line 3 of the worksheet on page 2 of the instructions **29**

Caution. If for **2009** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

30 Enter the amount from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2009 Schedule D Tax Worksheet, or the amount from line 22 of the 2009 Schedule D (Form 1041), whichever applies* **30**

If you figured your 2009 tax using the 2009 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

31 Enter the amount from line 19 of your 2009 Schedule D (Form 1040), or line 14b, column (2), of the 2009 Schedule D (Form 1041) **31**

32 Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet **32**

33 Enter the **smaller** of line 29 or line 32 **33**

34 Subtract line 33 from line 29 **34**

35 If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions **35**

36 Enter:
 • \$67,900 if married filing jointly or qualifying widow(er) for 2009,
 • \$33,950 if single or married filing separately for 2009,
 • \$45,500 if head of household for 2009, or
 • \$2,300 for an estate or trust.
 Form 1040NR filers, see instructions **36**

37 Enter the amount from line 7 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2009 Schedule D Tax Worksheet, or the amount from line 23 of the 2009 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2009 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions **37**

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

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

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

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

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

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

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

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

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

46 If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions **46**

47 Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions **47**

* The 2009 Qualified Dividends and Capital Gain Tax Worksheet is on page 39 of the 2009 Instructions for Form 1040. The 2009 Schedule D Tax Worksheet is on page D-10 of the 2009 Instructions for Schedule D (Form 1040) (page 8 of the 2009 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48	Enter the amount from line 21			48		
49	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	49				
50	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	50				
51	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	51				
52	Add lines 49 through 51			52		
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV)			53		
54	Multiply line 53 by 50% (.50)			54		
55	Enter the amount from your 2009 Form 8801, line 59.			55		
56	Enter the larger of line 54 or line 55			56		
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26			57		

**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

2010
Attachment
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your 2010 Form 1040, line 43, or Form 1040NR, line 41		1	
2a	Enter your elected farm income (see page J-2). Do not enter more than the amount on line 1		2a	
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1		3	
4	Figure the tax on the amount on line 3 using the 2010 tax rates (see page J-2)		4	
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2009, enter the amount from your 2009 Schedule J, line 11. • 2008 but not 2009, enter the amount from your 2008 Schedule J, line 15. • 2007 but not 2008 or 2009, 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-2.	5		
6	Divide the amount on line 2a by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using the 2007 tax rates (see page J-4)		8	
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2009, enter the amount from your 2009 Schedule J, line 15. • 2008 but not 2009, enter the amount from your 2008 Schedule J, line 3. Otherwise, enter the taxable income from your 2008 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-7.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the 2008 tax rates (see page J-8)		12	
13	If you used Schedule J to figure your tax for 2009, enter the amount from your 2009 Schedule J, line 3. Otherwise, enter the taxable income from your 2009 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-11.	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the 2009 tax rates (see page J-12)		16	
17	Add lines 4, 8, 12, and 16		17	

18 Amount from line 17	18							
<p>19 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2009, enter the amount from your 2009 Schedule J, line 12. • 2008 but not 2009, enter the amount from your 2008 Schedule J, line 16. • 2007 but not 2008 or 2009, enter the amount from your 2007 Schedule J, line 4. <p>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.</p>	<table border="1"> <tr> <td data-bbox="917 317 966 346">19</td> <td data-bbox="966 317 1161 346"></td> <td data-bbox="1161 317 1218 346"></td> </tr> <tr> <td data-bbox="917 346 966 472"></td> <td data-bbox="966 346 1161 472"></td> <td data-bbox="1161 346 1218 472"></td> </tr> </table>	19						
19								
<p>20 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2009, enter the amount from your 2009 Schedule J, line 16. • 2008 but not 2009, enter the amount from your 2008 Schedule J, line 4. <p>Otherwise, enter the tax from your 2008 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<table border="1"> <tr> <td data-bbox="917 573 966 602">20</td> <td data-bbox="966 573 1161 602"></td> <td data-bbox="1161 573 1218 602"></td> </tr> <tr> <td data-bbox="917 602 966 682"></td> <td data-bbox="966 602 1161 682"></td> <td data-bbox="1161 602 1218 682"></td> </tr> </table>	20						
20								
<p>21 If you used Schedule J to figure your tax for 2009, enter the amount from your 2009 Schedule J, line 4. Otherwise, enter the tax from your 2009 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15</p>	<table border="1"> <tr> <td data-bbox="917 798 966 827">21</td> <td data-bbox="966 798 1161 827"></td> <td data-bbox="1161 798 1218 827"></td> </tr> </table>	21						
21								
<p>*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.</p>								
22 Add lines 19 through 21	22							
23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44 or Form 1040NR, line 42	23							
<p>Caution. Your tax may be less if you figure it using the 2010 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>								

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

▶ See separate 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



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 American Opportunity Credit

Caution: You cannot take the American opportunity credit for more than 4 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 \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III ▶					2

Part II Lifetime Learning Credit

Caution: You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year.

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
4	Add the amounts on line 3, column (c), and enter the total		4
5	Enter the smaller of line 4 or \$10,000		5
6	Tentative lifetime learning credit. Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV		6

SCHEDULE M
(Form 1040A or 1040)

Making Work Pay Credit

OMB No. 1545-0074

2010
Attachment
Sequence No. **166**


Department of the Treasury
Internal Revenue Service (99)


▶ **Attach to Form 1040A or 1040.**

▶ **See separate instructions.**

Name(s) shown on return

Your social security number

 *To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.*

 *You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.*

Important: Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business,
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,
- (c) Your wages include pay for work performed while an inmate in a penal institution,
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?
 Yes. Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
 No. Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on line 1a (see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter \$400 (\$800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **5**

6 Enter \$75,000 (\$150,000 if married filing jointly) **6**

7 Is the amount on line 5 more than the amount on line 6?
 No. Skip line 8. Enter the amount from line 4 on line 9 below.
 Yes. Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in **2010**? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).
 No. Enter -0- on line 10 and go to line 11.
 Yes. Enter the total of the payments you (and your spouse, if filing jointly) received in **2010**. Do not enter more than \$250 (\$500 if married filing jointly) **10**

11 Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 **11**

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

Allocation of Refund (Including Savings Bond Purchases)

Department of the Treasury
Internal Revenue Service

▶ See instructions.
▶ Attach to Form 1040, Form 1040A, Form 1040EZ, Form 1040NR,
Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

2010
Attachment
Sequence No. **56**

Name(s) shown on return

Your social security number


Part I Direct Deposit

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

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

Part II U.S. Series I Savings Bond Purchases

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

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

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

Part III Paper Check

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

7 Amount to be refunded by check	7		
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Part IV Total Allocation of Refund

8 Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the amount shown on Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040NR, line 70a; Form 1040NR-EZ, line 23a; Form 1040-SS, line 12a; or Form 1040-PR, line 12a	8		
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Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

1 Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	1	
2 Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	2	
3 Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	3	
4 Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	4	
5 Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	5	
6 Enter the smaller of line 4 or line 5	6	
7 Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	7	
8 If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	8	
9 If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	9	
10 Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	10	
11 Subtract line 10 from line 4. If zero or less, enter -0-	11	
12 Enter the smaller of line 9 or line 11	12	
13 If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	13	
14 Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	14	
15 Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	15	
16 Add lines 12 and 15. Partnerships and S corporations, stop here and report this amount on Schedule K; all others, go to line 17	16	
17 Credit for small employer health insurance premiums included on line 16 from passive activities (see instructions)	17	
18 Subtract line 17 from line 16	18	
19 Credit for small employer health insurance premiums allowed for 2010 from a passive activity (see instructions)	19	
20 Carryback of the credit for small employer health insurance premiums from 2011	20	
21 Add lines 18 through 20. Cooperatives, estates, and trusts, go to line 22. Tax-exempt small employers, skip lines 22 and 23 and go to line 24. All others, stop here and report this amount on Form 3800, line 29h	21	
22 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	22	
23 Cooperatives, estates, and trusts, subtract line 22 from line 21. Stop here and report this amount on Form 3800, line 29h	23	
24 Enter the amount you paid in 2010 for taxes considered payroll taxes for purposes of this credit (see instructions)	24	
25 Tax-exempt small employers, enter the smaller of line 21 or line 24 here and on Form 990-T, line 44f	25	