

Department  
Of the  
Treasury  
Internal  
Revenue  
Service

# 2007 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 8-2009)

**Douglas H. Shulman**  
Commissioner

**Patricia H. McGuire**  
Acting Director,  
Research, Analysis and  
Statistics

**David P. Paris**  
Acting Director,  
Statistics of Income Division

**David P. Paris**  
Chief,  
Individual Statistics Branch

This 2007 Statistics of Income (SOI) estimated data line counts indicates the estimates of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2007 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2008 that were sampled statistically and then weighted to estimate the entire 2007 Tax Year.

**NOTE:** The Economic Stimulus Act of 2008 contained a special provision that allowed certain low-income individuals to file a federal income tax return in order to be eligible to receive an economic stimulus payment. These individuals who would not ordinarily have a legal requirement to file a federal income tax return had to show on their returns at least \$3,000 of qualifying income (defined as wages, self-employment income, Social Security income, Railroad Retirement benefits, certain Veterans Affairs benefits, and nontaxable combat pay). In addition, they could not be claimed as a dependent on someone else's federal tax return. **These returns that were filed for the sole purpose of receiving an economic stimulus payment are not included in any of the statistics of this publication.**

**Changes for the Tax Year 2007 edition include: The addition of form 8846: Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips, Form 8917: Tuition and Fees Deduction, and form 8910: Alternative Motor Vehicle Credit.**

Variations of the three basic forms: 1040, 1040A, and 1040EZ, include electronically filed returns. The form variations were categorized into the basic forms according to the data reported on the return. For example, if a return was filed electronically and its characteristics indicate that it would otherwise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

2007 Complete Report estimates:

142,978,806	Total, all individual returns filed
86,300,563	1040 returns
33,507,223	1040A returns
23,171,020	1040EZ returns

**For further information contact:**  
Jeff Hartzok, Chief  
Individual Returns Analysis Section  
Statistics of Income Division  
PO Box 2608  
Washington, DC 20013-2608

Estimates of returns filed electronically:

87,851,490	Total, all individual returns filed
47,982,634	1040 returns
25,420,635	1040A returns
14,448,221	1040EZ returns



# Contents

2007 Totals for Forms and Schedules .....	pg 7	Returns.....	pg 32
Limitations and Guidelines .....	pg 9	Amount.....	pg 124
Description of the Sample .....	pg 11	Schedule E	
Line Item Counts are reported for:		Returns.....	pg 34
All Returns filed		Amount.....	pg 126
Returns.....	pg 13	Schedule EIC	
Amount.....	pg 105	Returns.....	pg 36
Form 1040 only		Amount.....	pg 128
Returns.....	pg 15	Schedule F	
Amount.....	pg 107	Returns.....	pg 37
Electronically filed returns		Amount.....	pg 129
Returns.....	pg 17	Schedule R	
Amount.....	pg 109	Returns.....	pg 39
Form 1040A		Amount.....	pg 131
Returns.....	pg 19	Schedule SE	
Amount.....	pg 111	Returns.....	pg 41
Form 1040EZ		Amount.....	pg 133
Returns.....	pg 21	Form 2106	
Amount.....	pg 113	Returns.....	pg 43
Schedule 1		Amount.....	pg 135
Returns.....	pg 22	Form 2106-EZ	
Amount.....	pg 114	Returns.....	pg 45
Schedule 2		Amount.....	pg 137
Returns.....	pg 23	Form 2439	
Amount.....	pg 115	Returns.....	pg 46
Schedule 3		Amount.....	pg 138
Returns.....	pg 25	Form 2441	
Amount.....	pg 117	Returns.....	pg 47
Schedule A & B		Amount.....	pg 139
Returns.....	pg 27	Form 3468	
Amount.....	pg 119	Returns.....	pg 49
Schedule C		Amount.....	pg 141
Returns.....	pg 29	Form 3800	
Amount.....	pg 121	Returns.....	pg 50
Schedule C-EZ		Amount.....	pg 142
Returns.....	pg 31	Form 3903	
Amount.....	pg 123	Returns.....	pg 52
Schedule D		Amount.....	pg 144

Form 4136	
Returns.....	pg 53
Amount.....	pg 145
Form 4562	
Returns.....	pg 57
Amount.....	pg 149
Form 4684	
Returns.....	pg 59
Amount.....	pg 151
Form 4797	
Returns.....	pg 61
Amount.....	pg 153
Form 4835	
Returns.....	pg 63
Amount.....	pg 155
Form 4952	
Returns.....	pg 64
Amount.....	pg 156
Form 4972	
Returns.....	pg 65
Amount.....	pg 157
Form 5329	
Returns.....	pg 66
Amount.....	pg 158
Form 5695	
Returns.....	pg 68
Amount.....	pg 160
Form 5884	
Returns.....	pg 70
Amount.....	pg 162
Form 6251	
Returns.....	pg 71
Amount.....	pg 163
Form 6252	
Returns.....	pg 73
Amount.....	pg 165
Form 6781	
Returns.....	pg 74
Amount.....	pg 166
Form 8283	
Returns.....	pg 75
Amount.....	pg 167
Form 8396	
Returns.....	pg 77
Amount.....	pg 169

Form 8582	
Returns.....	pg 78
Amount.....	pg 170
Form 8586	
Returns.....	pg 79
Amount.....	pg 171
Form 8606	
Returns.....	pg 80
Amount.....	pg 172
Form 8615	
Returns.....	pg 82
Amount.....	pg 174
Form 8801	
Returns.....	pg 83
Amount.....	pg 175
Form 8812	
Returns.....	pg 85
Amount.....	pg 177
Form 8814	
Returns.....	pg 86
Amount.....	pg 178
Form 8824	
Returns.....	pg 87
Amount.....	pg 179
Form 8829	
Returns.....	pg 89
Amount.....	pg 181
Form 8839	
Returns.....	pg 90
Amount.....	pg 182
* Form 8844	
Returns.....	pg 92
Amount.....	pg 184
Form 8846	
Returns.....	pg 93
Amount.....	pg 185
Form 8853	
Returns.....	pg 94
Amount.....	pg 186
Form 8863	
Returns.....	pg 96
Amount.....	pg 188
Form 8864	
Returns.....	pg 97
Amount.....	pg 189

---

Form 8880	
Returns.....	pg 98
Amount.....	pg 190
Form 8889	
Returns.....	pg 99
Amount.....	pg 191
Form 8903	
Returns.....	pg 100
Amount.....	pg 192
* Form 8910	
Returns.....	pg 101
Amount.....	pg 193
* Form 8917	
Returns.....	pg 102
Amount.....	pg 194

\* New Form for Tax Year 2007 Edition

***This publication was prepared by Kyle Mudry and reviewed by Adrian Dungan,  
economists with the Individual Returns Analysis Section.***



## Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2007

	Total	Electronically Filed	
All returns filed	142,978,806	87,851,490	
Form 1040	86,300,563	47,982,634	
Form 1040A	33,507,223	25,420,635	
Form 1040EZ	23,171,020	14,448,221	
Form 1040A-schedule 1, interest/dividends	2,451,196	1,419,499	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	1,913,438	1,810,778	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	72,359	36,179	(similar to Schedule R)
Schedule A, itemized deductions	51,090,456	31,471,349	
Schedule B, interest & dividends	27,330,503	12,572,391	includes schedule 1, Form 1040A
Schedule C, sole-prop business	25,828,431	12,996,396	
Schedule C-EZ	4,401,351	2,547,594	tabulated within Schedule C total
Schedule D, capital gain/loss	22,939,950	11,992,461	
Schedule E, supplemental income	17,976,462	9,164,728	
Schedule EIC, earned income credit	18,956,901	16,040,412	
Schedule F, profit or loss from farming	2,045,056	1,073,588	
Schedule R, elderly or disabled	240,104	54,182	includes schedule 3, Form 1040A
Schedule SE, self employed tax	18,964,962	9,980,849	
Form 2106, employee business expense	8,966,892	5,954,535	
Form 2106-EZ	4,494,485	3,033,225	
Form 2439, undistributed long term capital gains	27,174	11,052	
Form 2441, child care expenses	7,296,478	5,693,207	includes schedule 2, Form 1040A
Form 3468, investment credit	30,469	11,665	
Form 3800, general business credit	437,644	201,657	
Form 3903, moving expenses	1,118,610	829,132	
Form 4136, fuels tax credit	305,765	130,159	
Form 4562, depreciation expense	12,231,434	6,936,904	
Form 4684, casualties and thefts	268,350	176,152	
Form 4797, sales of business property	3,071,277	1,531,824	
Form 4835, farm rental	583,607	273,651	
Form 4952, investment interest	1,895,166	863,239	
Form 4972, lump-sum distributions	14,214	3,511	
Form 5329, retirement plans tax	1,479,094	987,145	
Form 5695, residential energy credits	4,366,023	2,949,033	
Form 5884, work opportunity credit	45,253	19,099	
Form 6251, alternative minimum tax	9,528,998	4,982,709	
Form 6252, installment sale income	833,114	414,909	
Form 6781, gains/losses from contracts, etc	361,536	146,314	
Form 8283, noncash charitable contributions	6,904,786	4,308,469	
Form 8396, mortgage interest credit	35,010	26,822	
Form 8582, passive activity loss limit	3,965,093	2,094,260	
Form 8586, low income housing	59,523	35,017	
Form 8606, nondeductible IRA's	2,138,006	978,145	
Form 8615, under age 14 tax	458,397	195,302	
Form 8801, prior year minimum tax credit	1,435,383	700,180	
Form 8812, additional child tax credit	16,018,377	12,396,910	
Form 8814, parent's report for child	325,287	183,250	
Form 8824, like-kind exchanges	197,019	112,011	
Form 8829, expense for business use of home	not available	not available	
Form 8839, qualified adoption expenses	111,480	71,581	
Form 8844, empowerment zone credit	36,166	10,867	
Form 8846, credit for employer SS and medicare tax	69,655	29,919	
Form 8853, medical savings account	80,227	36,932	
Form 8863, education, hope & lifetime learning credits	7,499,740	5,343,032	
Form 8864, biodiesel and renewable diesel fuels	4,306	2,609	
Form 8880, credit for qualified retirement savings contrib.	6,429,354	5,039,047	
Form 8889, health savings accounts	1,243,268	784,370	
Form 8903, domestic production activities	532,517	241,811	
Form 8910, alternative motor vehicle credit	176,161	113,611	
Form 8917, tuition and fees deduction	4,471,217	3,003,563	





# Limitations and Guidelines for The 2007 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2007 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 120,584,261 and 121,105,343.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2007.

## 95 Percent Confidence Intervals for Selected Items on all Form 1040's

Item	Line number on 1040	95% confidence interval
Salaries and wages	7	( 120,584,261 , 121,105,343 )
Taxable interest	8a	( 64,201,699 , 64,808,563 )
Tax-exempt interest	8b	( 6,210,083 , 6,433,109 )
Ordinary dividends	9a	( 31,767,770 , 32,244,534 )
State income tax refunds	10	( 23,361,788 , 23,824,210 )
Alimony received	11	( 423,517 , 491,099 )
Capital gain distributions	13 (margin write in)	( 4,889,624 , 5,135,234 )
Total taxable IRA distributions	15b	( 10,515,712 , 10,850,738 )
Total pension and annuities	16a	( 27,428,602 , 27,927,694 )
Taxable pension and annuities	16b	( 24,943,738 , 25,417,536 )
Unemployment compensation	19	( 7,466,907 , 7,777,653 )
Social security benefits	20a	( 22,361,994 , 22,813,568 )
Taxable social security benefits	20b	( 14,829,536 , 15,194,386 )
Net operating loss	21 (margin write in)	( 884,004 , 961,786 )
Educator expenses	23	( 3,538,185 , 3,770,243 )
IRA deduction	32	( 3,202,113 , 3,397,433 )

## Limitations and Guidelines for 2005 Data Line Counts

---

### **95 Percent Confidence Intervals for Selected Items on all Form 1040's--Continued**

---

<b>Item</b>	<b>Line number on 1040</b>	<b>95% confidence interval</b>
Student loan interest deduction	33	( 8,918,241 , 9,263,921 )
Tuition and fees deduction	34	( 4,421,383 , 4,665,381 )
Moving expenses	26	( 1,058,289 , 1,179,799 )
One-half of self-employment tax	27	( 17,707,507 , 17,973,257 )
Self-employed health insurance deduction	29	( 3,755,958 , 3,921,484 )
Keogh and self-employed SEP and SIMPLE plan	28	( 1,150,046 , 1,232,224 )
Penalty on early withdrawal of savings	30	( 1,104,649 , 1,224,243 )
Alimony paid	31a	( 559,748 , 639,426 )
Total adjustments	36	( 35,803,128 , 36,297,740 )
Adjusted gross income	37	( 142,956,387 , 143,001,225 )
Total standard deduction	39 (margin write in)	( 90,209,322 , 90,812,486 )
Additional standard deduction	39 (margin write in)	( 11,521,889 , 11,884,311 )
Total itemized deductions	40	( 50,286,895 , 50,802,045 )
Taxable income	43	( 110,251,570 , 110,814,848 )
Tax	44	( 110,241,058 , 110,804,282 )

**Forms whose line entries have weak estimates (implying a returns sampled count less than 50) are listed below.** When there is a line entry reporting less than 10 in the sample, the frequency is removed and the line is identified with a single asterisk (\*).

Form 4972

Form 8396

# Description of the Sample For the Estimated Data Line Counts

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

## Domain of Study

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

All returns processed during 2008 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. For 2007, returns were also excluded in calculating estimates if the return was filed for the sole purpose of receiving an economic stimulus payment (See Footnote 1 for details). This resulted in a difference between the population total (153,832,380 returns) reported in Table C and the estimated total of all returns

(142,978,806) reported in other tables.

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

## Sample Design and Selection

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

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business receipts of \$50,000,000 or more.

## Description of the Sample

3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 2 for details.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2008 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

### 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 Submission Processing 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.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2007, 0.10 percent of the sample returns were unavailable.

### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Form **1040**

Department of the Treasury—Internal Revenue Service

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**U.S. Individual Income Tax Return 2007**

IRS Use Only—Do not write or staple in this space.

**Label**

(See instructions on page 12.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential****Election Campaign**

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning , 2007, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

**Your social security number**

Total of all returns filed = 142,978,806

142,978,806

If a joint return, spouse's first name and initial

Last name

**Spouse's social security number**

1040 = 86,300,563

Electronically Filed Returns = 87,851,490

56,795,965

Home address (number and street). If you have a P.O. box, see page 12.

Apt. no.

▲ You must enter your SSN(s) above. ▲

1040A = 33,507,223

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

Checking a box below will not  
Y= \*6,185,542 Y= \*\*9,201,046

1040EZ = ^23,171,020

^Includes 78,013 1040EZ-T returns

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

Check only one box.

64,926,879 1 ☐ Single21,169,039 4 ☐ Head of household (with qualifying person). (See page 13.) If2 ☐ Married filing jointly (even if only one had income)

the qualifying person is a child but not your dependent, enter

54,065,030 3 ☐ Married filing separately. Enter spouse's SSN above

this child's name here. ▶

2,730,935 and full name here. ▶

86,923 5 ☐ Qualifying widow(er) with dependent child (see page 14)**Exemptions**

If more than four dependents, see page 15.

132,660,908 6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a**Boxes checked on 6a and** Exem. = 186,752,397b ☐ **Spouse** 54,097,486**No. of children on 6c who** Returns = 47,587,739**c Dependents:**

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see page 15)**Exem. = 83,747,617**

CHILDREN AT HOME

47,587,739

83,747,617

36,371,648

CHILDREN AWAY FROM HOME

594,369

747,606

23,494,900

PARENTS

2,753,707

3,278,209

7,856,320

OTHER DEPENDENTS

5,537,694

8,087,542

2,213,277

**Dependents on 6c not entered above**

d Total number of exemptions claimed Returns = 132,660,908 Exem. = 282,613,371

**Add numbers on lines above** ☐**Income**

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

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2 depend. other earned inc. = 58,143

7 120,844,802

8a **Taxable** interest. Attach Schedule B if required

8a 64,505,131

b **Tax-exempt** interest. **Do not** include on line 8a

8b 6,321,596

9a Ordinary dividends. Attach Schedule B if required

9a 32,006,152

b Qualified dividends (see page 19)

9b 27,145,274

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

10 23,592,999

11 Alimony received

11 457,308

12 Business income or (loss). Attach Schedule C or C-EZ 13\* Cap gain distrib = 5,012,429

12 22,629,468

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

13 22,143,812

14 Other gains or (losses). Attach Form 4797

14 1,751,135

15a IRA distributions

15a 11,395,793

b Taxable amount (see page 21)

15b 10,683,225

16a Pensions and annuities

16a 27,678,148

b Taxable amount (see page 22)

16b 25,180,637

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17 16,184,703

18 Farm income or (loss). Attach Schedule F

18 1,977,943

19 Unemployment compensation

19 7,622,280

20a Social security benefits

20a 22,587,781

b Taxable amount (see page 24)

20b 15,011,961

21 Other income. List type and amount (see page 24)

21 6,607,358

22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

22 142,586,333

**Adjusted Gross Income**

23 Educator expenses (see page 26)

23 3,654,214

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24 135,102

25 Health savings account deduction. Attach Form 8889

25 592,526

26 Moving expenses. Attach Form 3903

26 1,119,044

27 One-half of self-employment tax. Attach Schedule SE

27 17,840,382

28 Self-employed SEP, SIMPLE, and qualified plans

28 1,191,135

29 Self-employed health insurance deduction (see page 26)

29 3,838,721

30 Penalty on early withdrawal of savings

30 1,164,446

31a Alimony paid b Recipient's SSN ▶

31a 599,587

32 IRA deduction (see page 27)

32 3,299,773

33 Student loan interest deduction (see page 30)

33 9,091,081

34 Tuition and fees deduction. Attach Form 8917

34 4,543,382

35 Domestic production activities deduction. Attach Form 8903

35 478,999

36 Add lines 23 through 31a and 32 through 35

36 Archer MSA = 10,972

36 Housing ded. = 5,238

36 Other adj. = 139,569

36 36,050,434

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶

37 \*\*\*142,978,806

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 83.

Cat. No. 11320B

Form **1040** (2007)

\* Number of returns with one election box checked \*\* Number of returns with both boxes checked

\*\*\*Returns that reported an exact \$0.00 adjusted gross income were not included in this item.



Form 1040 (2007) 39a A = 18,963,884 B = 7,441,819 C = 289,197 D = 83,375

Page 2

**Tax and Credits****Standard Deduction for—**

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

- All others:  
Single or Married filing separately, \$5,350

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

- Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1943, <input type="checkbox"/> <b>C</b> Blind. <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1943, <input type="checkbox"/> <b>D</b> Blind. <b>Total boxes checked</b> <input type="checkbox"/> <b>39a</b>		Basic Stand. Ded. = 90,510,904 Add. Stand. Ded. = 11,703,100
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <input type="checkbox"/> <b>39b</b>		
40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin) 505,227	40	50,544,470
41	Subtract line 40 from line 38	41	125,121,755
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	42	132,652,011
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	110,533,209
44	<b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> Form(s) 8889	44	110,522,670
45	<b>Alternative minimum tax</b> (see page 36). Attach Form 6251	45	4,108,964
46	Add lines 44 and 45	46	110,547,299
47	Credit for child and dependent care expenses. Attach Form 2441	47	6,491,844
48	Credit for the elderly or the disabled. Attach Schedule R	48	89,767
49	Education credits. Attach Form 8863	49	7,435,044
50	Residential energy credits. Attach Form 5695	50	4,326,398
51	Foreign tax credit. Attach Form 1116 if required	51	7,642,644
52	Child tax credit (see page 39). Attach Form 8901 if required	52	25,889,333
53	Retirement savings contributions credit. Attach Form 8880	53	5,862,206
54	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859 <b>c</b> <input type="checkbox"/> Form 8839	54	
55	Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form	55	
56	Add lines 47 through 55. These are your <b>total credits</b>	56	46,084,671
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	98,369,138

**Other Taxes**

58	Self-employment tax. Attach Schedule SE	58	17,840,382
59	Unreported social security and Medicare tax from: <b>a</b> <input type="checkbox"/> Form 4137 <b>b</b> <input type="checkbox"/> Form 8919	59	a = 194,630 b = 67,811
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	5,550,175
61	Advance earned income credit payments from Form(s) W-2, box 9	61	138,647
62	Household employment taxes. Attach Schedule H	62	222,146
63	Add lines 57 through 62. This is your <b>total tax</b> Recapture Tax = 17,924 Other Taxes = 771,443	63	106,650,214

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	125,583,890
65	2007 estimated tax payments and amount applied from 2006 return	65	11,523,634
66a	<b>Earned income credit (EIC)</b>	66a	24,583,940
b	Nontaxable combat pay election <input type="checkbox"/> <b>66b</b> 6,642		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	1,544,389
68	Additional child tax credit. Attach Form 8812	68	15,884,285
69	Amount paid with request for extension to file (see page 59)	69	1,773,576
70	Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	70	
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71	39,343
72	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	72	135,128,289

**Refund**

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

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	73	110,611,578
74a	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	74a	107,687,030
b	Routing number		
d	Account number 55,652,848		

**Amount You Owe**

75	Amount of line 73 you want <b>applied to your 2008 estimated tax</b>	75	4,061,974
76	<b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 60	76	28,599,646
77	Estimated tax penalty (see page 61)	77	7,549,807

**Third Party Designee**

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

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

**Sign Here**

Joint return? See page 13. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer's Use Only**

Preparer's signature	83,827,439	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN		
		Phone no.	( )	

Form

1040

Department of the Treasury—Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

U.S. Individual Income Tax Return 2007

IRS Use Only—Do not write or staple in this space.

## Label

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

LABEL HERE

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning , 2007, ending , 20		OMB No. 1545-0074
Your first name and initial	Last name	Your social security number
Total 1040 ONLY returns filed = 86,300,563		86,300,563
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		45,699,105
Home address (number and street). If you have a P.O. box, see page 12.		▲ You must enter your SSN(s) above. ▲
Apt. no.		
Electronically filed forms 1040 Only = 47,982,634		Checking a box below will not Y = *3,804,599 Y = **8,247,553
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.		

## Presidential

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

## Filing Status

31,181,877 ☐ Single 9,360,995 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ☐ **Married filing jointly** (even if only one had income) ☐ **Married filing separately**. Enter spouse's SSN above and full name here. ☐ **Qualifying widow(er)** with dependent child (see page 14)

43,782,168  
Check only one box.

## Exemptions

83,552,734 <input type="checkbox"/> <b>6a Yourself</b> . If someone can claim you as a dependent, <b>do not</b> check box 6a	Boxes on 6a Exem. = 127,353,360
<input type="checkbox"/> <b>6b Spouse</b> 43,803,624	No. of children on 6c who <b>lived with you</b> Exem. = 56,459,060
<b>6c Dependents:</b>	<b>6c who did not live with you due to death or separation</b> Exem. = 526,064
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)	<b>Dependents on 6c not entered above</b>
CHILDREN AT HOME 31,316,494 56,459,060 21,901,578	
CHILDREN AWAY FROM HOME 431,070 526,064 15,249,361	
PARENTS 1,693,976 1,988,674 5,314,971	
OTHER DEPENDENTS 2,252,044 3,164,868 1,445,450	
<b>6d Total number of exemptions claimed</b> Returns = 83,552,734 Exem. = 189,492,027	<b>Add numbers on lines above</b> <input type="checkbox"/>

## Income

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

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7 67,929,569
8a Taxable interest. Attach Schedule B if required	8a 52,560,740
b Tax-exempt interest. Do not include on line 8a	8b 6,174,921
9a Ordinary dividends. Attach Schedule B if required	9a 29,177,157
b Qualified dividends (see page 19)	9b 25,054,503
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10 23,592,999
11 Alimony received	11 457,308
12 Business income or (loss). Attach Schedule C or C-EZ 13* Cap Gain Distrib = 4,054,112	12 22,629,468
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13 22,143,812
14 Other gains or (losses). Attach Form 4797	14 1,751,135
15a IRA distributions 15a 9,813,118 b Taxable amount (see page 21)	15b 9,182,452
16a Pensions and annuities 16a 22,698,264 b Taxable amount (see page 22)	16b 20,534,161
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17 16,184,703
18 Farm income or (loss). Attach Schedule F	18 1,977,943
19 Unemployment compensation	19 4,412,873
20a Social security benefits 20a 17,120,551 b Taxable amount (see page 24)	20b 12,592,204
21 Other income. List type and amount (see page 24)	21 5,936,004
22 Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	22 86,138,179

## Adjusted Gross Income

23 Educator expenses (see page 26)	23 3,071,104	21 Net Operat. Loss = 922,895
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 135,102	21 Stock options = 9,125
25 Health savings account deduction. Attach Form 8889	25 592,526	21 Cancell. of debt = 271,290
26 Moving expenses. Attach Form 3903	26 1,119,044	21 For. earn. inc. excl. = 343,077
27 One-half of self-employment tax. Attach Schedule SE	27 17,840,382	21 Gambling inc. = 2,008,658
28 Self-employed SEP, SIMPLE, and qualified plans	28 1,191,135	
29 Self-employed health insurance deduction (see page 26)	29 3,838,721	
30 Penalty on early withdrawal of savings	30 1,164,446	
31a Alimony paid b Recipient's SSN	31a 599,587	
32 IRA deduction (see page 27)	32 2,815,035	
33 Student loan interest deduction (see page 30)	33 6,207,594	36 Archer MSA = 10,972
34 Tuition and fees deduction. Attach Form 8917	34 3,540,545	36 Housing ded. = 5,238
35 Domestic production activities deduction. Attach Form 8903	35 478,999	36 Other adj. = 139,569
36 Add lines 23 through 31a and 32 through 35	36 31,575,090	
37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b>	37 86,300,563	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 83.

Cat. No. 11320B

Form 1040 (2007)

\* Number of returns with one election box checked

\*\* Number of returns with both boxes checked

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2007)

39a A = 14,486,078

B = 5,946,215

C = 198,202

D = 57,743

Page 2

**Tax and Credits****Standard Deduction for—**

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

• All others:

Single or Married filing separately, \$5,350

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

Head of household, \$7,850

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1943, <input type="checkbox"/> <b>C</b> Blind. <b>Total boxes</b> <input type="checkbox"/> if: <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1943, <input type="checkbox"/> <b>D</b> Blind. <b>checked</b> <b>39a</b> <input type="checkbox"/>		Basic Stand. Ded. = 34,084,401 Add. Stand. Ded. = 7,111,533
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin), 504,227	<b>40</b>	50,544,470
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	78,211,925
<b>42</b>	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	<b>42</b>	83,543,837
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	71,489,933
<b>44</b>	<b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> Form(s) 8889	<b>44</b>	71,490,391
<b>45</b>	<b>Alternative minimum tax</b> (see page 36). Attach Form 6251	<b>45</b>	4,107,693
<b>46</b>	Add lines 44 and 45	<b>46</b>	71,515,020
<b>47</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>47</b>	4,775,743
<b>48</b>	Credit for the elderly or the disabled. Attach Schedule R	<b>48</b>	32,611
<b>49</b>	Education credits. Attach Form 8863	<b>49</b>	4,821,421
<b>50</b>	Residential energy credits. Attach Form 5695	<b>50</b>	4,326,398
<b>51</b>	Foreign tax credit. Attach Form 1116 if required	<b>51</b>	7,642,644
<b>52</b>	Child tax credit (see page 39). Attach Form 8901 if required	<b>52</b>	16,748,517
<b>53</b>	Retirement savings contributions credit. Attach Form 8880	<b>53</b>	2,718,662
<b>54</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859 <b>c</b> <input type="checkbox"/> Form 8839	<b>54</b>	
<b>55</b>	Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form	<b>55</b>	
<b>56</b>	Add lines 47 through 55. These are your <b>total credits</b>	<b>56</b>	32,371,536
<b>57</b>	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	<b>57</b>	66,055,849
<b>58</b>	Self-employment tax. Attach Schedule SE	<b>58</b>	17,840,382
<b>59</b>	Unreported social security and Medicare tax from: <b>a</b> <input type="checkbox"/> Form 4137 <b>b</b> <input type="checkbox"/> Form 8919	<b>59</b>	a= 194,630 b= 67,811
<b>60</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>60</b>	3,952,377
<b>61</b>	Advance earned income credit payments from Form(s) W-2, box 9	<b>61</b>	112,399
<b>62</b>	Household employment taxes. Attach Schedule H	<b>62</b>	222,146
<b>63</b>	Add lines 57 through 62. This is your <b>total tax</b> Recapture tax = 17,924 Other taxes = 771,443	<b>63</b>	74,263,769
<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	72,127,212
<b>65</b>	2007 estimated tax payments and amount applied from 2006 return	<b>65</b>	11,060,404
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	9,348,413
<b>b</b>	Nontaxable combat pay election <b>66b</b> 1,999		
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see page 59)	<b>67</b>	1,536,400
<b>68</b>	Additional child tax credit. Attach Form 8812	<b>68</b>	7,179,428
<b>69</b>	Amount paid with request for extension to file (see page 59)	<b>69</b>	1,746,650
<b>70</b>	Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	<b>70</b>	
<b>71</b>	Refundable credit for prior year minimum tax from Form 8801, line 27	<b>71</b>	151,643
<b>72</b>	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	<b>72</b>	80,152,889
<b>73</b>	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	59,878,076
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	57,033,235
<b>b</b>	Routing number <input type="text"/>		
<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <input type="text"/>		
<b>75</b>	Amount of line 73 you want <b>applied to your 2008 estimated tax</b>	<b>75</b>	3,953,129
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 60	<b>76</b>	23,642,188
<b>77</b>	Estimated tax penalty (see page 61)	<b>77</b>	6,987,480

**Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

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

**Amount You Owe****Third Party Designee**

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

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

**Sign Here**

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

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

**Paid Preparer's Use Only**

Preparer's signature	56,081,039	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN		
		Phone no.	( )	



Form

1040

Department of the Treasury—Internal Revenue Service

## NUMBER OF RETURNS FILED FOR SELECTED LINES

U.S. Individual Income Tax Return 2007

IRS Use Only—Do not write or staple in this space.

## Label

(See instructions on page 12.)

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

## Presidential

## Election Campaign

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning , 2007, ending , 20

OMB No. 1545-0074

L  
A  
B  
E  
L  
  
H  
E  
R  
E

Your first name and initial

Last name

Electronically Filed Returns = 87,851,490

If a joint return, spouse's first name and initial

Last name

1040's E-filed = 47,982,634

Home address (number and street). If you have a P.O. box, see page 12.

1040A's E-filed = 25,420,635

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

1040EZ's E-filed = 14,448,221

Your social security number

87,851,490

Spouse's social security number

33,866,206

You must enter your SSN(s) above.

Checking a box below will not  
Y = \*3,547,176 Y = \*\*4,986,217

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

You Spouse

## Filing Status

Check only one box.

Single

Head of household (with qualifying person). (See page 13.) If

Married filing jointly (even if only one had income)

the qualifying person is a child but not your dependent, enter this child's name here.

Married filing separately. Enter spouse's SSN above and full name here.

Qualifying widow(er) with dependent child (see page 14)

## Exemptions

If more than four dependents, see page 15.

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

Spouse

Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) If qualifying child for child tax credit (see page 15)

CHILDREN AT HOME

34,009,494

59,795,889

27,326,859

CHILDREN AWAY FROM HOME

372,050

463,875

17,362,994

PARENTS

1,689,942

1,977,463

5,464,235

OTHER DEPENDENTS

4,243,494

5,814,066

1,480,167

Total number of exemptions claimed Returns = 82,860,209 Exem. = 183,536,162

Boxes check on 6a and 6b  
No. of chi Returns = 34,009,494  
on 6c who:  
• lived with Exem. = 59,795,889  
• did not live with you due to c Returns = 372,050  
or separation Exem. = 463,875  
(see page 16)  
Dependents on 6c not entered above

Add numbers on lines above

## Income

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

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

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

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 (see page 19)

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ 13\* Cap Gain Dist. = 2,713,433

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 15a 5,873,424

b Taxable amount (see page 21)

16a Pensions and annuities 16a 15,354,328

b Taxable amount (see page 22)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits 20a 11,534,438

b Taxable amount (see page 24)

21 Other income. List type and amount (see page 24)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

## Adjusted Gross Income

23 Educator expenses (see page 26)

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page 26)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN

32 IRA deduction (see page 27)

33 Student loan interest deduction (see page 30)

34 Tuition and fees deduction. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

23 2,426,283

24 87,062

25 341,419

26 800,497

27 9,452,729

28 562,498

29 1,847,758

30 655,304

31a 349,224

32 1,820,844

33 6,593,638

34 3,002,562

35 238,845

21 Net Operat. Loss = 428,933

21 Stock options = 4,322

21 Cancell. of debt = 158,444

21 For. earn. inc. excl. = 71,915

21 Gambling inc. = 1,156,977

36 MSA Ded. = 2,539

36 Housing Ded. = 1,604

36 Other adj. = 90,572

36 21,716,750

37 87,851,490

Form 1040 (2007) 39a A = 8,995,603 B = 3,477,381 C = 156,809 D = 51,708

Page 2

**Tax and Credits****Standard Deduction for—**

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

- All others:  
Single or Married filing separately, \$5,350

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

- Head of household, \$7,850

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1943, <input type="checkbox"/> <b>B</b> Blind. <input type="checkbox"/> <b>C</b> Spouse was born before January 2, 1943, <input type="checkbox"/> <b>D</b> Blind. Total boxes checked <input type="checkbox"/> 39a		Basic Stand. Ded. = 55,892,543 Add. Stand. Ded. = 5,589,486
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) 182,251	40	31,220,225
41	Subtract line 40 from line 38	41	78,557,437
42	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	42	82,860,209
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	68,616,821
44	<b>Tax</b> (see page 33). Check if any tax is from: <input type="checkbox"/> <b>a</b> Form(s) 8814 <input type="checkbox"/> <b>b</b> Form 4972 <input type="checkbox"/> <b>c</b> Form(s) 8889	44	68,614,546
45	<b>Alternative minimum tax</b> (see page 36). Attach Form 6251	45	2,109,173
46	Add lines 44 and 45	46	68,624,795
47	Credit for child and dependent care expenses. Attach Form 2441	47	5,077,057
48	Credit for the elderly or the disabled. Attach Schedule R	48	42,584
49	Education credits. Attach Form 8863	49	5,335,855
50	Residential energy credits. Attach Form 5695	50	2,943,662
51	Foreign tax credit. Attach Form 1116 if required	51	3,781,793
52	Child tax credit (see page 39). Attach Form 8901 if required	52	19,408,179
53	Retirement savings contributions credit. Attach Form 8880	53	4,647,350
54	Credits from: <input type="checkbox"/> <b>a</b> Form 8396 <input type="checkbox"/> <b>b</b> Form 8859 <input type="checkbox"/> <b>c</b> Form 8839	54	
55	Other credits: <input type="checkbox"/> <b>a</b> Form 3800 <input type="checkbox"/> <b>b</b> Form 8801 <input type="checkbox"/> <b>c</b> Form	55	
56	Add lines 47 through 55. These are your <b>total credits</b>	56	32,105,290
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	57	59,143,936
58	Self-employment tax. Attach Schedule SE	58	9,452,729
59	Unreported social security and Medicare tax from: <input type="checkbox"/> <b>a</b> Form 4137 <input type="checkbox"/> <b>b</b> Form 8919	59	a = 129,371 b = 35,881
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	3,952,377
61	Advance earned income credit payments from Form(s) W-2, box 9	61	112,399
62	Household employment taxes. Attach Schedule H	62	78,046
63	Add lines 57 through 62. This is your <b>total tax</b> Recapture Tax = 9,073. Other Taxes = 500,724	63	64,028,563
64	Federal income tax withheld from Forms W-2 and 1099	64	80,220,339
65	2007 estimated tax payments and amount applied from 2006 return	65	5,293,465
66a	<b>Earned income credit (EIC)</b>	66a	19,441,929
66b	Nontaxable combat pay election 66b 5,642		
67	Excess social security and tier 1 RRTA tax withheld (see page 59)	67	936,294
68	Additional child tax credit. Attach Form 8812	68	12,394,341
69	Amount paid with request for extension to file (see page 59)	69	640,364
70	Payments from: <input type="checkbox"/> <b>a</b> Form 2439 <input type="checkbox"/> <b>b</b> Form 4136 <input type="checkbox"/> <b>c</b> Form 8885	70	
71	Refundable credit for prior year minimum tax from Form 8801, line 27	71	91,175
72	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	72	84,872,086
73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	73	74,070,509
74a	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	74a	72,841,006
75	Amount of line 73 you want <b>applied to your 2008 estimated tax</b>	75	1,775,993
76	<b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 60	76	12,354,508
77	Estimated tax penalty (see page 61)	77	3,492,188

**Third Party Designee**

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

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

**Sign Here**

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

Joint return? See page 13. Keep a copy for your records.

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

**Paid Preparer's Use Only**

Preparer's signature	58,183,732	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN		
		Phone no.	( )	

Form

Department of the Treasury—Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**1040A****U.S. Individual Income Tax Return****2007**

IRS Use Only—Do not write or staple in this space.

**Label**

(See page 15.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential****Election Campaign**

Your first name and initial

Last name

OMB No. 1545-0074

Total Forms Filed = 33,507,223

Your social security number

33,507,223

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

9,796,551

Total Forms Filed Electronically = 25,420,635

Home address (number and street). If you have a P.O. box, see page 15.

Apt. no.

▲ You must enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.

Single = 11,874,291

Joint = 8,982,553

Checking a box below will not

Y = \*1,196,917 Y = \*\*817,385

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 15)

☐ You ☐ Spouse**Filing status**

Check only one box.

11,874,291 1 ☐ Single11,808,044 4 ☐ Head of household (with qualifying person). (See page 16.)8,982,553 2 ☐ Married filing jointly (even if only one had income)

If the qualifying person is a child but not your dependent,

813,998 3 ☐ Married filing separately. Enter spouse's SSN above and

enter this child's name here. ▶

full name here. ▶ 28,338 5 ☐ Qualifying widow(er) with dependent child (see page 17)**Exemptions**6a ☐ Yourself. If someone can claim you as a dependent, do not check

= 33,507,223 box 6a.

b ☐ Spouse = 8,993,552**c Dependents:**

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 18)

CHILDREN AT HOME

16,271,245

27,288,557

14,470,070

CHILDREN AWAY FROM HOME

163,299

221,542

8,245,540

PARENTS

1,059,731

1,289,535

2,541,349

OTHER DEPENDENTS

3,285,651

4,922,674

767,827

TOTAL DEPENDENTS

18,946,300

33,722,308

☐

Total

Returns = 33,507,223

Exem. = 75,364,410

☐Boxes checked on 41,642,102  
6a and 6b

No. of children

on 6c who:

• lived with you Returns = 16,271,245

• did not live with you due to divorce or separation Returns = 163,299

(see page 19) Exem. = 221,542

Dependents on 6c not entered above

Add numbers on lines above ▶

☐

d Total number of exemptions claimed.

**Income**

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

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

Enclose, but do not attach, any payment.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

7 29,963,261

8a Taxable interest. Attach Schedule 1 if required.

8a 8,526,171

b Tax-exempt interest. Do not include on line 8a.

8b 145,675

9a Ordinary dividends. Attach Schedule 1 if required.

9a 2,828,995

b Qualified dividends (see page 22).

9b 2,090,772

10 Capital gain distributions (see page 22).

10 958,317

11a IRA

distributions.

11a 1,582,675

11b Taxable amount

(see page 22).

11b 1,500,773

12a Pensions and

annuities.

12a 4,979,884

12b Taxable amount

(see page 23).

12b 4,646,477

Other Income = 438,633

13 Unemployment compensation and Alaska Permanent Fund dividends.

13 2,064,405

14a Social security

benefits.

14a 5,467,230

14b Taxable amount

(see page 25).

14b 2,419,757

15 Add lines 7 through 14b (far right column). This is your total income.

15 33,358,147

**Adjusted gross income**

16 Educator expenses (see page 25).

16 583,111

17 IRA deduction (see page 27).

17 484,737

18 Student loan interest deduction (see page 29).

18 2,883,486

19 Tuition and fees deduction. Attach Form 8917.

19 1,002,837

20 Add lines 16 through 19. These are your total adjustments.

20 4,475,344

21 Subtract line 20 from line 15. This is your adjusted gross income.

21 33,507,223

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 74.

Cat. No. 11327A

Form 1040A (2007)

\* Number of returns with one election box checked \*\* Number of returns with both boxes checked

**Tax, credits, and payments****Standard Deduction for—**

• People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 30.

• All others:  
Single or Married filing separately, \$5,350

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

Head of household, \$7,850

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See page 52 and fill in 44b, 44c, and 44d or Form 8888.

**Amount you owe****Third party designee****Sign here**

Joint return? See page 15. Keep a copy for your records.

**Paid preparer's use only**

<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22	
A= 4,477,805	B= 1,495,604	C= 90,996	D= 25,632
<b>23a</b>	Check <input type="checkbox"/> <b>A</b> You were born before January 2, 1943, <input type="checkbox"/> <b>C</b> Blind <input type="checkbox"/> <b>B</b> Spouse was born before January 2, 1943, <input type="checkbox"/> <b>D</b> Blind <input type="checkbox"/> <b>Total boxes checked</b> <input type="checkbox"/> <b>23a</b> <input type="checkbox"/>	Additional Stand. Ded. = 4,591,566 Total Stand. Ded. = 33,336,497	
<b>b</b>	If you are married filing separately and your spouse itemizes deductions, see page 30 and check here <input type="checkbox"/> Boxes checked = 1,000 <b>23b</b> <input type="checkbox"/>		
<b>24</b>	Enter your <b>standard deduction</b> (see left margin).	24	33,336,497
<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	29,813,083
<b>26</b>	If line 22 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 22 is over \$117,300, see the worksheet on page 32.	26	32,649,549
<b>27</b>	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> .	27	23,775,808
<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see page 30).	28	23,768,813
<b>29</b>	Credit for child and dependent care expenses. Attach Schedule 2.	29	1,716,101
<b>30</b>	Credit for the elderly or the disabled. Attach Schedule 3.	30	57,157
<b>31</b>	Education credits. Attach Form 8863.	31	2,613,622
<b>32</b>	Child tax credit (see page 35). Attach Form 8901 if required.	32	9,140,816
<b>33</b>	Retirement savings contributions credit. Attach Form 8880.	33	3,143,543
<b>34</b>	Add lines 29 through 33. These are your <b>total credits</b> .	34	13,713,135
<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	17,049,822
<b>36</b>	Advance earned income credit payments from Form(s) W-2, box 9.	36	102,791
<b>37</b>	Add lines 35 and 36. This is your <b>total tax</b> .	37	17,122,978
<b>38</b>	Federal income tax withheld from Forms W-2 and 1099.	38	31,015,915
<b>39</b>	2007 estimated tax payments and amount applied from 2006 return.	39	463,230
<b>40a</b>	<b>Earned income credit (EIC)</b> .	40a	12,769,073
<b>b</b>	Nontaxable combat pay election. <b>40b</b> 4,643	Excess FICA withheld = 6,983 Extension request = 19,281	
<b>41</b>	Additional child tax credit. Attach Form 8812.	41	8,704,858
<b>42</b>	Add lines 38, 39, 40a, and 41. These are your <b>total payments</b> .	42	32,229,662
<b>43</b>	If line 42 is more than line 37, subtract line 37 from line 42. This is the amount you <b>overpaid</b> .	43	29,529,879
<b>44a</b>	Amount of line 43 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> <b>44a</b> <input type="checkbox"/>	44a	29,450,172
<b>b</b>	Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number <input type="text"/>		
<b>45</b>	Amount of line 43 you want <b>applied to your 2008 estimated tax</b> .	45	108,845
<b>46</b>	<b>Amount you owe</b> . Subtract line 42 from line 37. For details on how to pay, see page 53.	46	3,287,612
<b>47</b>	Estimated tax penalty (see page 53).	47	562,328
Do you want to allow another person to discuss this return with the IRS (see page 54)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>			
<b>Designee's name</b>	<b>Phone no.</b>	<b>Personal identification number (PIN)</b>	
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.			
<b>Your signature</b>	<b>Date</b>	<b>Your occupation</b>	<b>Daytime phone number</b>
<b>Spouse's signature. If a joint return, both must sign.</b>	<b>Date</b>	<b>Spouse's occupation</b>	
<b>Preparer's signature</b>	<b>Date</b>	<b>Check if self-employed</b> <input type="checkbox"/>	<b>Preparer's SSN or PTIN</b>
<b>Firm's name (or yours if self-employed), address, and ZIP code</b>	<b>EIN</b>	<b>Phone no.</b>	



2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)  
 Department of the Treasury—Internal Revenue Service NUMBER OF RETURNS FILED FOR SELECTED LINES

Form  
**1040EZ**

**Income Tax Return for Single and  
 Joint Filers With No Dependents 2007**

OMB No. 1545-0074

**Label**

(See page 8.)

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

**Presidential  
 Election  
 Campaign**  
 (page 9)

L  
A  
B  
E  
L  
  
H  
E  
R  
E

Your first name and initial

Last name

Total Forms Filed = 23,171,020

If a joint return, spouse's first name and initial

Last name

Total Forms Filed includes 17,003 Form 1040EZ-T's

Home address (number and street). If you have a P.O. box, see page 9.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.

Single = 21,870,710

Joint = 1,300,310

Your social security number

23,171,020

Spouse's social security number

1,300,310

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

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

Y = \*1,184,026 Y = \*\*136,109

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

**Income**

**Attach  
 Form(s) W-2  
 here.**

Enclose, but  
 do not attach,  
 any payment.

**1** Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2.  
 Attach your Form(s) W-2. 1 22,951,972

tax exempt interest = 1,000

**2** Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 3,418,220

Other Net Income or Loss = 232,721

**3** Unemployment compensation and Alaska Permanent Fund dividends (see page 10). 3 1,145,002

**4** Add lines 1, 2, and 3. This is your **adjusted gross income**. Total Income = 23,090,006 4 23,171,020

**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.

☐ **You**☐ **Spouse**

You Boxes Checked = 6,714,395

If no one can claim you (or your spouse if a joint return), enter \$8,750 if **single**;\$17,500 if **married filing jointly**. See back for explanation. Total Exemptions = 17,756,935 5 16,458,625

**6** Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.  
 This is your **taxable income**. ▶ 6 15,267,467

**Payments  
 and tax**

**7** Federal income tax withheld from box 2 of your Form(s) W-2. 7 22,440,763

**8a** Earned income credit (EIC). 8a 2,466,454

**b** Nontaxable combat pay election. 8b 0

Excess FICA / RRTA = 1,006

**9** Add lines 7 and 8a. These are your **total payments**. F4868 payment = 7,645 ▶ 9 22,745,738

**10** **Tax**. Use the amount on **line 6 above** to find your tax in the tax table on pages  
 18–26 of the booklet. Then, enter the tax from the table on this line. 10 15,263,467

**Refund**

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

**11a** If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**.  
 If Form 8888 is attached, check here ▶ ☐ 11a 21,203,623

▶ **b** Routing number           ▶ **c** Type: ☐ Checking ☐ Savings

▶ **d** Account number

**Amount  
 you owe**

**12** If line 10 is larger than line 9, subtract line 9 from line 10. This is  
 the **amount you owe**. For details on how to pay, see page 16. ▶ 12 1,669,846

**Third party  
 designee**

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

Designee's  
 name ▶

Phone  
 no. ▶ ( )

Personal identification  
 number (PIN) ▶

**Sign  
 here**

Joint return?  
 See page 6.

Keep a copy  
 for your  
 records.

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

**Paid  
 preparer's  
 use only**

Preparer's  
 signature ▶

8,567,308

Date

Check if  
 self-employed ☐

Preparer's SSN or PTIN

Firm's name (or  
 yours if self-employed),  
 address, and ZIP code ▶

EIN

Phone no.

Name(s) shown on Form 1040A

Total Schedules Filed = 2,451,196

**Your social security number**

## Part I

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

## Interest

(See back of schedule and the instructions for Form 1040A, line 8a.)

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.

Amount

	1		
2	Add the amounts on line 1.	2	2,336.625
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4	

## Part II

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

## Ordinary dividends

(See back of schedule and the instructions for Form 1040A, line 9a.)

- 5** List name of payer.

Amount

	5		
<b>6</b> Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	6	950,372	

**Schedule 2**  
**(Form 1040A)**

2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care**  
**Expenses for Form 1040A Filers**

NUMBER OF RETURNS FILED FOR SELECTED LINES

(99) **2007**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 1,913,438

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.• **Dependent care benefits**• **Qualifying person(s)**• **Qualified expenses****Part I**
**Persons or organizations who provided the care**
You **must** complete this part.

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)
				1,913,438

(If you have more than two care providers, see the 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 must use Form 1040. See **Schedule H** and its instructions for details.
**Part II**
**Credit for child and dependent care expenses**
**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2007 for the person listed in column (a)
First	Last		
			1,881,802
			520,632

**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 27.

3 1,870,796

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

4 1,910,793

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

5 470,339

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

6 1,870,796

**7** Enter the amount from Form 1040A, line 22. 7

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

If line 7 is:

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

If line 7 is:

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

8 × .

**9** Multiply **line 6** by the decimal amount on line 8. If you paid 2006 expenses in 2007, see the instructions.

 current yr. - 1,870,796  
 prior year - 999

**10** Enter the amount from Form 1040A, line 28.

10

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

11 total credit- 1,716,101

**Part III****Dependent care benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received for 2007. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	87,331
<b>13</b>	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See the instructions.	13	
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2008. See the instructions.	14 (	)
<b>15</b>	Combine lines 12 through 14. See the instructions.	15	
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2007 for the care of the qualifying person(s).	16	107,233
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16.	17	
<b>18</b>	Enter your <b>earned income</b> . See the instructions.	18	1,910,793
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 18.</li> </ul>	19	470,339
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19.	20	
<b>21</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 20, or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19).</li> </ul>	21	64,683
<b>22</b>	<b>Taxable benefits.</b> Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	17,644
To claim the child and dependent care credit, complete lines 23–27 below.			
<b>23</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23	
<b>24</b>	Enter the amount from line 21.	24	64,683
<b>25</b>	Subtract line 24 from line 23. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2006 expenses in 2007, see the instructions for line 9.	25	
<b>26</b>	Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26	
<b>27</b>	Enter the <b>smaller</b> of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	27	1,870,796



**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Credit for the Elderly or the Disabled**  
**for Form 1040A Filers****2007**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 72,359

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2007:

- You were age 65 or older      **or**      • You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.



In most cases, the IRS can figure the credit for you. See the instructions.

**Part I****If your filing status is:****And by the end of 2007:****Check only one box:****Check the box for your filing status and age**Single,  
Head of household, or  
Qualifying widow(er)**1** You were 65 or older . . . . . **1** ☐**2** You were under 65 and you retired on permanent and total disability . . . . . **2** ☐**3** Both spouses were 65 or older . . . . . **3** ☐**4** Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . **4** ☐**5** Both spouses were under 65, and both retired on permanent and total disability . . . . . **5** ☐

Married filing jointly

**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . **6** ☐**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . **7** ☐

Married filing separately

**8** You were 65 or older and you lived apart from your spouse for all of 2007 . . . . . **8** ☐**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2007 . . . . . **9** ☐**Did you check box 1, 3, 7, or 8?****Yes** → Skip Part II and complete Part III on the back.**No** → Complete Parts II and III.**Part II****Statement of permanent and total disability**Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.**If:** **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2007, check this box . . . . . ☐

• If you checked this box, you do not have to get another statement for 2007.


• If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

**Part III****Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>		
	Box 1, 2, 4, or 7 . . . . .	\$5,000		
	Box 3, 5, or 6 . . . . .	\$7,500		
	Box 8 or 9 . . . . .	\$3,750	10	

**Did you check box 2, 4, 5, 6, or 9 in Part I?**

— **Yes** —> You **must** complete line 11.  
 — **No** —> Enter the amount from line 10 on line 12 and go to line 13.

<b>11</b>	<b>If you checked (in Part I):</b>			
	<ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>			
	 For more details on what to include on line 11, see the instructions.		11	6,689

<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10.		12	72,359
-----------	--	--	----	--------

<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2007.			
<b>a</b>	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).	13a	18,200	
<b>b</b>	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).	13b	2,172	
<b>c</b>	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	18,200	

<b>14</b>	Enter the amount from Form 1040A, line 22.	14		
-----------	--	----	--	--

<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>		
	Box 1 or 2 . . . . .	\$7,500		
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000		
	Box 8 or 9 . . . . .	\$5,000	15	

<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-.	16	67,365	
-----------	--	----	--------	--

<b>17</b>	Enter one-half of line 16.	17	67,365	
-----------	----------------------------	----	--------	--

<b>18</b>	Add lines 13c and 17.	18	72,359	
-----------	-----------------------	----	--------	--

<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20.	19	62,150	
-----------	--	----	--------	--

<b>20</b>	Multiply line 19 by 15% (.15).	20		
-----------	--------------------------------	----	--	--

<b>21</b>	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.	21		
-----------	---	----	--	--

<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30.	22	57,156	
-----------	--	----	--------	--

**SCHEDULES A&B**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**NUMBER OF RETURNS FILED FOR SELECTED LINES**  
**Schedule A—Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **07**▶ **Attach to Form 1040.**▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

Total Schedules Filed = 51,090,456

Your social security number

**Medical and Dental Expenses****Caution.** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see page A-1) . . . . .**2** Enter amount from Form 1040, line 38 **2** . . . . .**3** Multiply line 2 by 7.5% (.075). . . . .**4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .**Taxes You Paid**

(See page A-2.)

**5** State and local (check only one box):**a** ☐ Income taxes, or**b** ☐ General sales taxes**6** Real estate taxes (see page A-5) . . . . .**7** Personal property taxes . . . . .**8** Other taxes. List type and amount ▶ . . . . .**9** Add lines 5 through 8 . . . . .**Interest You Paid**

(See page A-5.)

**10** Home mortgage interest and points reported to you on Form 1098**11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶ . . . . .**Note.**

Personal interest is not deductible.

**12** Points not reported to you on Form 1098. See page A-6 for special rules . . . . .**13** Qualified mortgage insurance premiums (See page A-7) . . . . .**14** Investment interest. Attach Form 4952 if required. (See page A-7.) . . . . .**15** Add lines 10 through 14 . . . . .**Gifts to Charity**

If you made a gift and got a benefit for it, see page A-8.

**16** Gifts by cash or check. If you made any gift of \$250 or more, see page A-8 . . . . .**17** Other than by cash or check. If any gift of \$250 or more, see page A-8. You **must** attach Form 8283 if over \$500**18** Carryover from prior year . . . . .**19** Add lines 16 through 18 . . . . . Capital Gains Deduction Limitation = 31,714**Casualty and Theft Losses****20** Casualty or theft loss(es). Attach Form 4684. (See page A-9.) . . . . .**Job Expenses and Certain Miscellaneous Deductions**

(See page A-9.)

**21** Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶ . . . . .**22** Tax preparation fees. . . . .**23** Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .**24** Add lines 21 through 23 . . . . .**25** Enter amount from Form 1040, line 38 **25** . . . . .**26** Multiply line 25 by 2% (.02) . . . . .**27** Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .**Other Miscellaneous Deductions****28** Other—from list on page A-10. List type and amount ▶ . . . . .

Gambling Loss Deduction = 1,101,240 Other Than Gambling Deduction = 608,159

Property Income, Casualty &amp; Theft Deduction = 7,844

**Total Itemized Deductions****29** Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)?☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ▶7,131,365 = ☐ **Yes.** Your deduction may be limited. See page A-10 for the amount to enter.**30** If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Total Schedules Filed = 27,330,503

**Schedule B—Interest and Ordinary Dividends**Attachment  
Sequence No. **08****Part I  
Interest**(See page B-1  
and the  
instructions for  
Form 1040,  
line 8a.)**Note.** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

Of the total schedules filed the component parts are as follows:

F1040 = 24,879,307 F1040A = 2,451,196

The component parts of line 2 are as follows:

F1040 = 23,777,210 F1040A = 2,336,625

- 2**
- Add the amounts on line 1 . . . . .
- 
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .
- 
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II  
Ordinary  
Dividends**(See page B-1  
and the  
instructions for  
Form 1040,  
line 9a.)**Note.** If you  
received a Form  
1099-DIV or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form.

- 5**
- List name of payer ►

The component parts of line 6 are as follows:

F1040 = 17,916,217 F1040A = 950,372

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ►

**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III  
Foreign  
Accounts  
and Trusts**(See  
page B-2.)You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. . . . Yes = 281,349
- 
- b**
- If "Yes," enter the name of the foreign country ►
- 
- 8**
- During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . Yes = 21,649

Yes No

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE C**  
**(Form 1040)****Profit or Loss From Business**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **09**Department of the Treasury  
Internal Revenue Service (99)

(Sole Proprietorship)

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

► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

Name of proprietor

Total Schedules Filed = 25,828,431 Includes 4,401,351 Schedule C-EZ's

Social security number (SSN)

**A** Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-8, 9, & 10  
► 23,128,351**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any  
3,186,720**E** Business address (including suite or room no.) ►  
City, town or post office, state, and ZIP code**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ► Accounting Method = 23,128,351 Mat. Part. = 18,418,263**G** Did you "materially participate" in the operation of this business during 2007? If "No," see page C-3 for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2007, check here . . . . . Boxes checked = 1,900,591 ► ☐**Part I Income**

<b>1</b> Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check <input type="checkbox"/> Boxes checked = 62,752 ►	<b>1</b>	21,969,928	
<b>2</b> Returns and allowances . . . . .	<b>2</b>	715,430	
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	21,968,169	
<b>4</b> Cost of goods sold (from line 42 on page 2) . . . . .	<b>4</b>	4,701,104	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	22,009,742	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3). . . . .	<b>6</b>	1,188,784	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	22,241,084	

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

<b>8</b> Advertising . . . . .	<b>8</b>	6,058,503		<b>18</b> Office expense . . . . .	<b>18</b>	7,930,671	
<b>9</b> Car and truck expenses (see page C-4) . . . . .	<b>9</b>	12,338,926		<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	144,673	
<b>10</b> Commissions and fees . . . . .	<b>10</b>	1,103,123		<b>20</b> Rent or lease (see page C-5):	<b>20a</b>	2,038,408	
<b>11</b> Contract labor (see page C-4) . . . . .	<b>11</b>	2,055,668		<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20b</b>	3,165,706	
<b>12</b> Depletion . . . . .	<b>12</b>	88,952		<b>b</b> Other business property . . . . .	<b>21</b>	4,718,754	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) . . . . .	<b>13</b>	7,054,900		<b>21</b> Repairs and maintenance . . . . .	<b>22</b>	9,566,180	
<b>14</b> Employee benefit programs (other than on line 19). . . . .	<b>14</b>	297,212		<b>22</b> Supplies (not included in Part III) . . . . .	<b>23</b>	6,529,280	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>	6,001,888		<b>23</b> Taxes and licenses . . . . .			
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:	<b>24a</b>	4,532,910	
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>	706,467		<b>a</b> Travel . . . . .	<b>24b</b>	6,475,896	
<b>b</b> Other . . . . .	<b>16b</b>	1,870,813		<b>b</b> Deductible meals and entertainment (see page C-6) . . . . .	<b>25</b>	8,758,373	
<b>17</b> Legal and professional services . . . . .	<b>17</b>	7,701,864		<b>25</b> Utilities . . . . .	<b>26</b>	1,315,551	
				<b>26</b> Wages (less employment credits) . . . . .			
				<b>27</b> Other expenses (from line 48 on page 2) . . . . .	<b>27</b>	12,532,003	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns . . . . .	<b>28</b>	19,870,910					
<b>29</b> Tentative profit (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	22,891,648					
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .	<b>30</b>	3,500,779					
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.							
• If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3.							
• If a loss, you <b>must</b> go to line 32.							
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-7).							
• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3.							
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.							

nondeductible loss (+)/suspended loss carryover (-) = 100,271

At risk = 6,347,719

**32a** ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.





**SCHEDULE C-EZ**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Net Profit From Business**

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**  
 ► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on back.**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **09A**

Name of proprietor

Total Forms Filed = 4,401,351 Data is tabulated with the Schedule C's

Social security number (SSN)

**Part I** General Information

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service**B** Enter code from pages C-8, 9, & 10**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

**Part II** Figure Your Net Profit

- 1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐ **1**
- 2 Total expenses** (see instructions). If more than \$5,000, you **must** use Schedule C. **2**
- 3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) **3**

**Part III** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.**4** When did you place your vehicle in service for business purposes? (month, day, year) ► \_\_\_\_/\_\_\_\_/\_\_\_\_.**5** Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:**a** Business ..... **b** Commuting (see instructions) ..... **c** Other .....**6** Do you (or your spouse) have another vehicle available for personal use? ..... ☐ **Yes** ☐ **No****7** Was your vehicle available for personal use during off-duty hours? ..... ☐ **Yes** ☐ **No****8a** Do you have evidence to support your deduction? ..... ☐ **Yes** ☐ **No****b** If "Yes," is the evidence written? ..... ☐ **Yes** ☐ **No**

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Capital Gains and Losses**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **12**

▶ 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

Total Schedules Filed = 22,939,950 Total Sales reported with Form 1099 = 18,182,347

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)
<b>1</b>					
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .		<b>2</b>			9,189,031
<b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .		<b>3</b>	9,805,020		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>	392,887
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>	1,106,575
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .				<b>6</b>	( 1,723,928 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .				<b>7</b>	10,693,357

Short Term Non-Ded. Loss = 23

**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)
<b>8</b>					
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .		<b>9</b>			14,392,709
<b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .		<b>10</b>	15,088,843		
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>	2,478,714
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>	1,989,660
<b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .				<b>13</b>	10,701,459
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .				<b>14</b>	( 4,586,812 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .				<b>15</b>	20,135,036



**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result. . . . .	<b>16</b>	22,143,812	
	<p>If line 16 is:</p> <ul style="list-style-type: none"> <li>• A <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• A <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• <b>Zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>			
<b>17</b>	Are lines 15 and 16 <b>both</b> gains?			
	<input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.			
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ►	<b>18</b>	229,501	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ►	<b>19</b>	1,483,092	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank?			
	<input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below. <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below.			
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:			
	<ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	( )	
	<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?			
	<input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.			

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **13**

Name(s) shown on return

Total Forms Filed = 17,976,462

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.

<b>1</b>	List the type and location of each <b>rental real estate property</b> :	<b>2</b>	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:	<b>Yes</b>	<b>No</b>
<b>A</b>	Number of RENTALS = 8,404,116 Total # Rental Properties = 14,646,969		• 14 days or	<b>A</b>	Yes = 247,266
<b>B</b>	Number of ROYALTIES = 1,355,742 Total # Royalties = 2,092,781		• 10% of the total days rented at fair rental value?	<b>B</b>	
<b>C</b>			(See page E-3)	<b>C</b>	

Income:		Properties				Totals	
		A	B	C	(Add columns A, B, and C.)		
<b>3</b>	Rents received . . . . .	<b>3</b>	RENT			<b>3</b>	9,119,522
<b>4</b>	Royalties received . . . . .	<b>4</b>		ROYALTY		<b>4</b>	1,601,655
<b>Expenses:</b>							
<b>5</b>	Advertising . . . . .	<b>5</b>					
<b>6</b>	Auto and travel (see page E-4) . . . . .	<b>6</b>					
<b>7</b>	Cleaning and maintenance . . . . .	<b>7</b>					
<b>8</b>	Commissions . . . . .	<b>8</b>					
<b>9</b>	Insurance . . . . .	<b>9</b>					
<b>10</b>	Legal and other professional fees . . . . .	<b>10</b>					
<b>11</b>	Management fees . . . . .	<b>11</b>					
<b>12</b>	Mortgage interest paid to banks, etc. (see page E-4) . . . . .	<b>12</b>				<b>12</b>	5,270,892
<b>13</b>	Other interest . . . . .	<b>13</b>			671,725		
<b>14</b>	Repairs . . . . .	<b>14</b>	5,109,735	1,590,797	720,988		
<b>15</b>	Supplies . . . . .	<b>15</b>					
<b>16</b>	Taxes . . . . .	<b>16</b>					
<b>17</b>	Utilities . . . . .	<b>17</b>					
<b>18</b>	Other (list) ▶ . . . . .	<b>18</b>					
<b>19</b>	Add lines 5 through 18 . . . . .	<b>19</b>	8,872,953	862,596		<b>19</b>	
<b>20</b>	Depreciation expense or depletion (see page E-5) . . . . .	<b>20</b>	7,434,864	540,075		<b>20</b>	
<b>21</b>	Total expenses. Add lines 19 and 20 . . . . .	<b>21</b>					
<b>22</b>	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file <b>Form 6198</b> . . . . .	<b>22</b>	9,549,559	1,595,497			
<b>23</b>	Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 43 on page 2 . . . . .	<b>23</b>	nondeductible rental loss suspended loss carryover		1,361,856 542,642		
<b>24</b>	<b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	<b>24</b>	( 4,872,269 ) ( ) ( )			<b>24</b>	5,973,800
<b>25</b>	<b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here. . . . .	<b>25</b>				<b>25</b>	( 5,629,725 )
<b>26</b>	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>				<b>26</b>	9,997,634

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule E (Form 1040) 2007

Attachment Sequence No. **13**Page **2**

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

Your social security number

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-1.

**27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ **Yes** ☐ **No**  
 If you answered "Yes," see page E-6 before completing this section. Yes = 10,984,965

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>	Number of PARTNERSHIPS	5,789,606	<input type="checkbox"/>		9,042,307
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>	Number of S-CORPS	4,715,007	21,879		309,308
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss			
(f) Passive loss allowed (attach <b>Form 8582</b> if required)		(g) Passive income from <b>Schedule K-1</b>	(h) Nonpassive loss from <b>Schedule K-1</b>	(i) Section 179 expense deduction from <b>Form 4562</b>	(j) Nonpassive income from <b>Schedule K-1</b>		
<b>A</b>	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS		
<b>B</b>	1,137,990	1,750,275	1,489,084	427,943	1,808,394		
<b>C</b>	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS		
<b>D</b>	202,851	578,097	1,576,789	1,122,661	2,615,490		
<b>29a Totals</b>		2,204,400			4,199,348		
<b>b Totals</b>	1,268,214		2,900,051	1,522,811			
<b>30</b>	Add columns (g) and (j) of line 29a				<b>30</b>	5,744,905	
<b>31</b>	Add columns (f), (h), and (i) of line 29b				<b>31</b>	4,928,330	)
<b>32</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.				<b>32</b>	7,944,991	

**Part III Income or Loss From Estates and Trusts**

33		(a) Name				(b) Employer identification number			
A									
B									
Passive Income and Loss					Nonpassive Income and Loss				
(c) Passive deduction or loss allowed (attach Form 8582 if required)			(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1		(f) Other income from Schedule K-1		
A									
B									
34a Totals			310,256				303,703		
b Totals	47,806				32,042				
35 Add columns (d) and (f) of line 34a							35	552,214	
36 Add columns (c) and (e) of line 34b							36	76,660	
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below							37	590,711	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-7)		(d) Taxable income (net loss) from Schedules Q, line 1b		(e) Income from Schedules Q, line 3b			
			*		5,890					
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below						39	10,471		

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	544,468
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	<b>41</b>	16,184,703
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	<b>42</b>	719,600
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b>	443,957

\* Entry for this line is greater than zero, but too small to report

**SCHEDULE EIC**  
(Form 1040A or 1040)Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Earned Income Credit****Qualifying Child Information**Complete and attach to Form 1040A or 1040  
only if you have a qualifying child.1040A  
1040

EIC

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **43**

Name(s) shown on return

Total Schedules Filed = 18,956,901

Your social security number

**Before you begin:**

See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

**Qualifying Child Information****Child 1****Child 2**

	First name	Last name	First name	Last name
<b>1 Child's name</b> If you have more than two qualifying children, you only have to list two to get the maximum credit.				
<b>2 Child's SSN</b> The child must have an SSN as defined on page 41 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2007. If your child was born and died in 2007 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		18,956,901		9,764,780
<b>3 Child's year of birth</b>	Year <u>18,956,901</u> <i>If born after 1988, skip lines 4a and 4b; go to line 5.</i>		Year <u>9,764,780</u> <i>If born after 1988, skip lines 4a and 4b; go to line 5.</i>	
<b>4 If the child was born before 1989—</b>	= 968,598		= 406,110	
<b>a</b> Was the child under age 24 at the end of 2007 and a student?	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue.</i>	<input type="checkbox"/> <b>Yes.</b> <i>Go to line 5.</i>	<input type="checkbox"/> <b>No.</b> <i>Continue.</i>
<b>b</b> Was the child permanently and totally disabled during any part of 2007?	<input type="checkbox"/> = 394,670 <b>Yes.</b> <i>Continue.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.	<input type="checkbox"/> = 174,188 <b>Yes.</b> <i>Continue.</i>	<input type="checkbox"/> <b>No.</b> The child is not a qualifying child.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	18,956,901		9,768,088	
<b>6 Number of months child lived with you in the United States during 2007</b>	18,941,924		9,760,927	
<ul style="list-style-type: none"> <li>• If the child lived with you for more than half of 2007 but less than 7 months, enter "7."</li> <li>• If the child was born or died in 2007 and your home was the child's home for the entire time he or she was alive during 2007, enter "12."</li> </ul>	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2007, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE F**  
**(Form 1040)****Profit or Loss From Farming**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **14**Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor

Total Forms Filed = 2,045,056

Social security number (SSN)

**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.**B** Enter code from Part IV

1,910,414

**C** Accounting method:(1) ☐ Cash = 2,001,622 (2) ☐ Accrual = 39,468**D** Employer ID number (EIN), if any

132,650

Material Participation 'Yes' = 1,971,903

**E** Did you "materially participate" in the operation of this business during 2007? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale . . . . .	1	349,921			
2	Cost or other basis of livestock and other items reported on line 1 . . . . .	2	285,330			
3	Subtract line 2 from line 1 . . . . .	3	365,722			
4	Sales of livestock, produce, grains, and other products you raised . . . . .	4	**1,283,647			
5a	Cooperative distributions (Form(s) 1099-PATR) . . . . .	5a	**474,314		5b Taxable amount	5b **468,984
6a	Agricultural program payments (see page F-3) . . . . .	6a	**715,050		6b Taxable amount	6b **706,789
7	Commodity Credit Corporation (CCC) loans (see page F-3):					
a	CCC loans reported under election . . . . .				7a	**16,068
b	CCC loans forfeited . . . . .	7b	**2,669		7c Taxable amount	7c **2,562
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):					
a	Amount received in 2007 . . . . .	8a	123,530		8b Taxable amount	8b **115,650
c	If election to defer to 2008 is attached, check here ▶ <input type="checkbox"/> . . . . .				8d	
	8d Amount deferred from 2006 . . . . .				9	**206,514
9	Custom hire (machine work) income . . . . .				10	**644,469
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .					
11	<b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 . . . . . ▶	11	1,748,687			

**Part II Farm Expenses—Cash and Accrual Method.**

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see page F-4). Also attach Form 4562 . . . . .	12	600,364		25	Pension and profit-sharing plans . . . . .	25	2,768	
13	Chemicals . . . . .	13	527,921		26	Rent or lease (see page F-6):			
14	Conservation expenses (see page F-4) . . . . .	14	39,489		a	Vehicles, machinery, and equipment . . . . .	26a		
15	Custom hire (machine work) . . . . .	15	552,795		b	Other (land, animals, etc.) . . . . .	26b		
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5) . . . . .	16	1,565,332		27	Repairs and maintenance . . . . .	27	1,417,731	
17	Employee benefit programs other than on line 25 . . . . .	17	40,716		28	Seeds and plants . . . . .	28	673,577	
18	Feed . . . . .	18	1,143,064		29	Storage and warehousing . . . . .	29		
19	Fertilizers and lime . . . . .	19	854,135		30	Supplies . . . . .	30	1,224,586	
20	Freight and trucking . . . . .	20			31	Taxes . . . . .	31	1,191,270	
21	Gasoline, fuel, and oil . . . . .	21	1,272,961		32	Utilities . . . . .	32		
22	Insurance (other than health) . . . . .	22	1,099,509		33	Veterinary, breeding, and medicine . . . . .	33		
23	Interest:				34	Other expenses (specify):			
a	Mortgage (paid to banks, etc.) . . . . .	23a	450,521		a	.....	34a		
b	Other . . . . .	23b	547,505		b	.....	34b		
24	Labor hired (less employment credits) . . . . .	24	406,240		c	.....	34c		
					d	.....	34d		
					e	.....	34e		
					f	.....	34f		

**35 Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions. Total of all unmarked expenses = 1,730,795**36 Net farm profit or (loss).** Subtract line 35 from line 11. Nondeductible Loss (+) / Suspended Carryover (-)

• If a profit, enter the profit on **Form 1040, line 18**, and also on **Schedule SE, line 1**. = 10,365

If you file Form 1040NR, enter the profit on **Form 1040NR, line 19**.

• If a loss, you **must** go to line 37. Estates, trusts, and partnerships, see page F-6.**37** If you have a loss, you **must** check the box that describes your investment in this activity (see page F-7).• If you checked 37a, enter the loss on **Form 1040, line 18**, and also on **Schedule SE, line 1**.If you file Form 1040NR, enter the loss on **Form 1040NR, line 19**. At risk = 1,419,457• If you checked 37b, you **must** attach **Form 6198**. Your loss may be limited.**37a** ☐ All investment is at risk.**37b** ☐ Some investment is not at risk.

**Part III Farm Income—Accrual Method** (see page F-7).

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797 and do not include this livestock on line 46 below.

<b>38</b>	Sales of livestock, produce, grains, and other products . . . . .	<b>38</b>	**1,283,647	
<b>39a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>39a</b>	**474,314	
		<b>39b</b>	Taxable amount	<b>39b</b>
			**468,984	
<b>40a</b>	Agricultural program payments . . . . .	<b>40a</b>	**715,050	
		<b>40b</b>	Taxable amount	<b>40b</b>
			**706,789	
<b>41</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election . . . . .	<b>41a</b>	**16,068	
<b>b</b>	CCC loans forfeited . . . . .	<b>41b</b>	**2,669	
		<b>41c</b>	Taxable amount	<b>41c</b>
			**2,562	
<b>42</b>	Crop insurance proceeds . . . . .	<b>42</b>	**115,650	
<b>43</b>	Custom hire (machine work) income . . . . .	<b>43</b>	**206,514	
<b>44</b>	Other income, including federal and state gasoline or fuel tax credit or refund . . . . .	<b>44</b>	**644,469	
<b>45</b>	Add amounts in the right column for lines 38 through 44. . . . .	<b>45</b>	11,283	
<b>46</b>	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	<b>46</b>		
<b>47</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>47</b>		
<b>48</b>	Add lines 46 and 47. . . . .	<b>48</b>		
<b>49</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>49</b>		
<b>50</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*. . . . .	<b>50</b>		
<b>51</b>	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . .	<b>51</b>	11,446	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

**Part IV Principal Agricultural Activity Codes**

*File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)



**Schedule R  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**NUMBER OF RETURNS FILED FOR SELECTED LINES  
Credit for the Elderly or the Disabled**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **16**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule R (Form 1040).**

Name(s) shown on Form 1040

Total Schedules Filed = 240,104

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2007:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.



In most cases, the IRS can figure the credit for you. See page R-1.

**Before you begin:** Figure the amount of any foreign tax credit you are claiming on Form 1040, line 51, if it applies.**Part I Check the Box for Your Filing Status and Age** Total Filing Status Age Indicator Boxes Checked = 240,104**If your filing status is:** **And by the end of 2007:** **Check only one box:**Single,  
Head of household, or  
Qualifying widow(er)**1** You were 65 or older . . . . . **1** ☐**2** You were under 65 and you retired on permanent and total disability **2** ☐**3** Both spouses were 65 or older . . . . . **3** ☐**4** Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . **4** ☐Married filing  
jointly**5** Both spouses were under 65, and both retired on permanent and total disability . . . . . **5** ☐**6** One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . **6** ☐**7** One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . **7** ☐Married filing  
separately**8** You were 65 or older and you lived apart from your spouse for all of 2007 . . . . . **8** ☐**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2007 . . . . . **9** ☐**Did you check  
box 1, 3, 7,  
or 8?****Yes** —▶ Skip Part II and complete Part III on the back.**No** —▶ Complete Parts II and III.**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2007, check this box . . . . . ▶ ☐

- If you checked this box, you do not have to get another statement for 2007.

- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

**Part III Figure Your Credit**

<b>10 If you checked (in Part I):</b>		<b>Enter:</b>		
Box 1, 2, 4, or 7		\$5,000	}	<b>10</b>
Box 3, 5, or 6		\$7,500		
Box 8 or 9		\$3,750		
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>		<b>Yes</b> → You <b>must</b> complete line 11. <b>No</b> → Enter the amount from line 10 on line 12 and go to line 13.		
<b>11 If you checked (in Part I):</b>			<b>11</b>	6,689
<ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>				
<b>12</b> If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10			<b>12</b>	134,231
<b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2007.				
<b>a</b> Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).		<b>13a</b>	41,323	
<b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).		<b>13b</b>	2,172	
<b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		<b>13c</b>	41,323	
<b>14</b> Enter the amount from Form 1040, line 38		<b>14</b>		
<b>15 If you checked (in Part I):</b>		<b>Enter:</b>		
Box 1 or 2		\$7,500	}	<b>15</b>
Box 3, 4, 5, 6, or 7		\$10,000		
Box 8 or 9		\$5,000		
<b>16</b> Subtract line 15 from line 14. If zero or less, enter -0-		<b>16</b>	111,233	
<b>17</b> Enter one-half of line 16		<b>17</b>	111,233	
<b>18</b> Add lines 13c and 17		<b>18</b>	124,533	
<b>19</b> Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20		<b>19</b>	117,376	
<b>20</b> Multiply line 19 by 15% (.15)		<b>20</b>		
<b>21</b> Enter the amount from Form 1040, line 46		<b>21</b>		
<b>22</b> Enter the total of any amounts from Form 1040, lines 47 and 51		<b>22</b>		
<b>23</b> Subtract line 22 from line 21. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit		<b>23</b>		
<b>24 Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 48		<b>24</b>	89,767	



**SCHEDULE SE**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Self-Employment Tax**

OMB No. 1545-0074

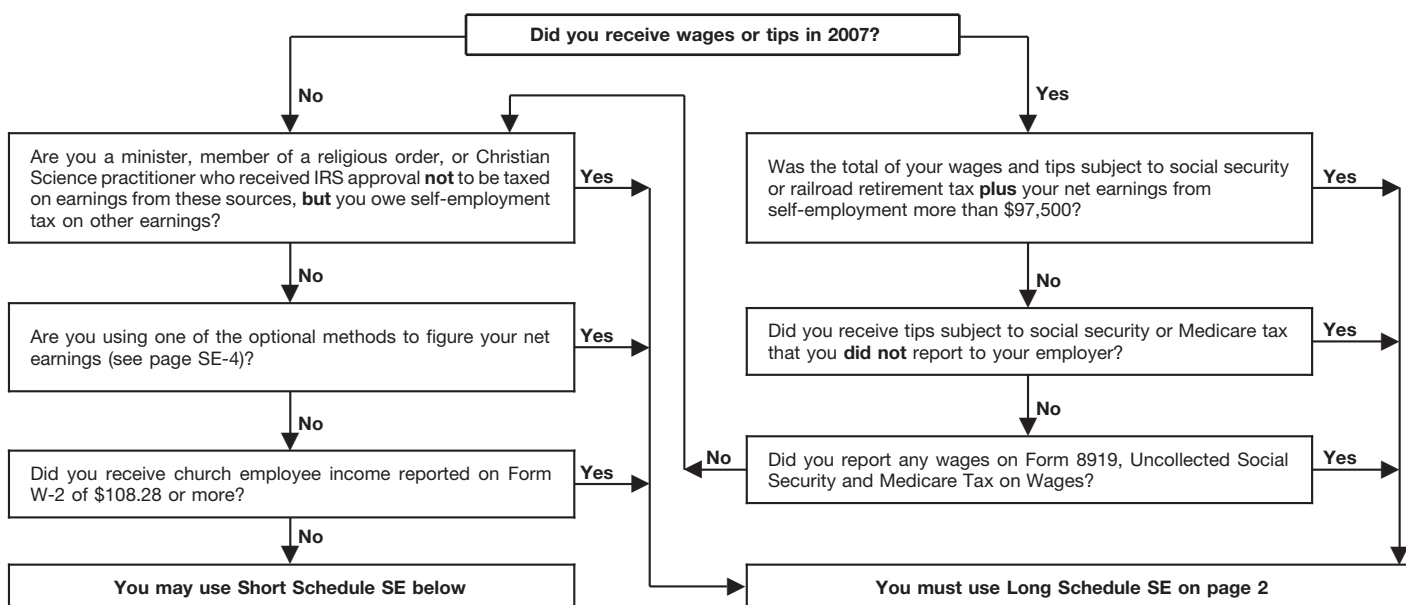
**2007**Attachment  
Sequence No. **17**▶ **Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).**Name of person with **self-employment** income (as shown on Form 1040)

Total Scheduled Filed = 17,881,314

Social security number of person  
with **self-employment** income ▶**Who Must File Schedule SE**

You must file Schedule SE if:

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

**Note.** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.**May I Use Short Schedule SE or Must I Use Long Schedule SE?****Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	1	670,930	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report . . . . .	2	17,455,272	
3	Combine lines 1 and 2 . . . . .	3		
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶	4	17,833,963	
5	<b>Self-employment tax.</b> If the amount on line 4 is: • \$97,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 58.</b> • More than \$97,500, multiply line 4 by 2.9% (.029). Then, add \$12,090 to the result. Enter the total here and on <b>Form 1040, line 58</b> . . . . .	5	17,840,382	
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .	6		

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule SE (Form 1040) 2007

Attachment Sequence No. **17**Page **2**Name of person with **self-employment** income (as shown on Form 1040)Social security number of person  
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

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

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. . . . .	▶	<input type="checkbox"/>
<b>1</b>	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)	<b>1</b>	670,930
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)	<b>2</b>	17,455,272
<b>3</b>	Combine lines 1 and 2 . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	<b>4a</b>	17,833,963
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue. . . . .	<b>4c</b>	17,817,417
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .	<b>5a</b>	41,097
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	<b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .	<b>6</b>	17,840,382
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2007 . . . . .	<b>7</b>	97,500 00
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$97,500 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b>	1,877,625
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>	12,876
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10) . . . . .	<b>8c</b>	4,514
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	1,886,211
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . .	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	<b>10</b>	17,138,825
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b>	17,840,382
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 58</b> . . . . .	<b>12</b>	17,840,382
<b>13</b>	<b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .	<b>13</b>	

**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<sup>1</sup> was not more than \$2,400, **or** (b) your net farm profits<sup>2</sup> were less than \$1,733.

<b>14</b>	Maximum income for optional methods . . . . .	<b>14</b>	1,600 00
<b>15</b>	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$1,600. Also include this amount on line 4b above . . . . .	<b>15</b>	20,955

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

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

<b>16</b>	Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b>	Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also include this amount on line 4b above . . . . .	<b>17</b>	8,293

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

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

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

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

Form

**2106**Department of the Treasury  
Internal Revenue Service**Employee Business Expenses**  
NUMBER OF RETURNS FILED FOR SELECTED LINES  
► See separate instructions.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **54**

► Attach to Form 1040 or Form 1040NR.

Your name

Occupation in which you incurred expenses

Social security number

Total Forms Filed = 8,966,892 Includes 4,494,485 Form 2106EZ's

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	1 5,144,599	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	2 2,072,192	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	3 1,888,053	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. . . . .	4 5,553,523	
5 Meals and entertainment expenses (see instructions) . . . . .	5	3,112,200
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6 7,895,879	

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	7 460,703	180,700
--	-----------	---------

**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .	8 7,876,559	3,098,782
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.) . . . . .	9	3,101,296
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ►	10	8,148,944

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form **2106** (2007)

**Part II Vehicle Expenses****Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2007 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance. . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12. . . . .	<b>17</b> miles	miles
<b>18</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

<b>22</b>	Multiply line 13 by 48.5¢ (.485) . . . . .	<b>22</b> 3,889,772
-----------	--	---------------------

**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25 . . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1. . . . .	<b>29</b> 495,821	

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	

Form **2106-EZ**Department of the Treasury  
Internal Revenue ServiceNUMBER OF RETURNS FILED FOR SELECTED LINES  
**Unreimbursed Employee Business Expenses**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **54A**▶ **Attach to Form 1040 or Form 1040NR.**

Your name

Total Forms Filed = 4,494,485

Occupation in which you incurred expenses

Social security number

**You May Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2007.

**Caution:** You can use the standard mileage rate for 2007 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 48.5¢ (.485) . . . . .	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	3		
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	4		
5	Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)	5		
6	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	6		

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_
- 8 Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:
- a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_
- 9 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No
- 10 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No
- 11a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No
- b If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

Department of the Treasury - Internal Revenue Service

2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)



Form **2441**  
 Department of the Treasury  
 Internal Revenue Service (99)

# Child and Dependent Care Expenses

NUMBER OF RETURNS FILED FOR SELECTED LINES

► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

OMB No. 1545-0074

**2007**

Attachment  
Sequence No. **21**

Name(s) shown on return

Total Forms Filed = 7,296,478

Your social security number

**Before you begin:** Figure the amount of any foreign tax credit you are claiming on Form 1040, line 51, or Form 1040NR, line 46.

## Part I Persons or Organizations Who Provided the Care—You must complete this part.

(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				7,237,209

Did you receive  
dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

## Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2007 for the person listed in column (a)
First	Last		
		7,148,780	7,074,571
		2,342,340	2,307,096

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

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

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

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

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

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

If line 7 is:

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

If line 7 is:

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

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2006 expenses in 2007, see the instructions

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

**11** Enter the amount from Form 1040, line 51, or Form 1040NR, line 46

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

**13** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44

**For Paperwork Reduction Act Notice, see page 4 of the instructions.**

Cat. No. 11862M

Form **2441** (2007)

**Part III Dependent Care Benefits**

<b>14</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2007. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>14</b>	1,160,240	
<b>15</b>	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See instructions . . . . .	<b>15</b>	3,520	
<b>16</b>	Enter the amount, if any, you forfeited or carried forward to 2008. See instructions . . . . .	<b>16</b>	( 50,206 )	
<b>17</b>	Combine lines 14 through 16. See instructions . . . . .	<b>17</b>		
<b>18</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2007 for the care of the <b>qualifying person(s)</b> . . . . .	<b>18</b>	1,266,024	
<b>19</b>	Enter the <b>smaller</b> of line 17 or 18 . . . . .	<b>19</b>		
<b>20</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>20</b>	7,095,602	
<b>21</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 20.</li> </ul>	<b>21</b>	4,320,893	
<b>22</b>	Enter the <b>smallest</b> of line 19, 20, or 21 . . . . .	<b>22</b>		
<b>23</b>	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .	<b>23</b>	3,413	
<b>24</b>	Subtract line 23 from line 17 . . . . .	<b>24</b>		
<b>25</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21) . . . . .	<b>25</b>		
<b>26</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>26</b>	2,090	
<b>27</b>	Enter the <b>smaller</b> of line 22 or 25 . . . . .	<b>27</b>		
<b>28</b>	Enter the amount from line 26 . . . . .	<b>28</b>		
<b>29</b>	<b>Excluded benefits.</b> Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	896,720	
<b>30</b>	<b>Taxable benefits.</b> Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB". . . . .	<b>30</b>	309,209	

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

<b>31</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>31</b>		
<b>32</b>	Add lines 26 and 29 . . . . .	<b>32</b>	898,810	
<b>33</b>	Subtract line 32 from line 31. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2006 expenses in 2007, see the instructions for line 9 . . . . .	<b>33</b>		
<b>34</b>	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here . . . . .	<b>34</b>		
<b>35</b>	Enter the <b>smaller</b> of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13 . . . . .	<b>35</b>	6,805,533	

Form **3468**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service (99)

**Investment Credit**  
NUMBER OF RETURNS FILED FOR SELECTED LINES  
▶ **Attach to your tax return. See instructions.**

OMB No. 1545-0155

Attachment  
Sequence No. **52**

Name(s) shown on return

Total Forms Filed = 30,469

Identifying number

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . . ▶ ☐

**b** Enter the date on which the 24- or 60-month measuring period begins \_\_\_\_/\_\_\_\_/\_\_\_\_ and ends \_\_\_\_/\_\_\_\_/\_\_\_\_

**c** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . \$ \_\_\_\_\_

**d** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1b above . . . . \$ \_\_\_\_\_

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

**e** Pre-1936 buildings located in the Gulf Opportunity Zone . . . . \$ \_\_\_\_\_ × 13% (.13)

**f** Other pre-1936 buildings . . . . \$ 2,352 × 10% (.10)

**g** Certified historic structures located in the Gulf Opportunity Zone . . . . \$ \_\_\_\_\_ × 26% (.26)

**h** Other certified historic structures . . . . \$ 2,940 × 20% (.20)

For properties identified on lines 1g or 1h, complete lines 1i and 1j

**i** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . \_\_\_\_\_

**j** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . \_\_\_\_/\_\_\_\_/\_\_\_\_

**k** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . .

**2** Energy credit:

**a** Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ \_\_\_\_\_ × 10% (.10)

**2a** 1,215

**b** Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ \_\_\_\_\_ × 30% (.30)

**2b** 2,752

Qualified fuel cell property (see instructions):

**c** Basis of property installed during the tax year \$ \_\_\_\_\_ × 30% (.30)

**2c**

**d** Kilowatt capacity of property in **c** above . . . ▶ \_\_\_\_\_ × \$1,000

**2d**

**e** Enter the lesser of line 2c or 2d . . . .

**2e** \*

Qualified microturbine property (see instructions):

**f** Basis of property installed during the tax year \$ \_\_\_\_\_ × 10% (.10)

**2f**

**g** Kilowatt capacity of property in **f** above . . . ▶ \_\_\_\_\_ × \$200

**2g**

**h** Enter the lesser of line 2f or 2g . . . .

**2h** \*

**i** Total. Add lines 2a, 2b, 2e, and 2h . . . .

**2i** 3,958

**3** Qualifying advanced coal project credit (see instructions):

**a** Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ \_\_\_\_\_ × 20% (.20)

**3a**

**b** Basis of qualified investment in property other than in **a** above placed in service during the tax year ▶ \$ \_\_\_\_\_ × 15% (.15)

**3b**

**c** Total. Add lines 3a and 3b . . . .

**3c** 20,589

**4** Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year . . . . ▶ \$ \_\_\_\_\_ × 20% (.20)

**4** 221

**5** Credit from cooperatives. Enter the unused investment credit from cooperatives . . . .

**5** 48

**6** Add lines 1e through 1h, 1k, 2i, 3c, 4, and 5. Report this amount on the applicable line of Form 3800 (e.g., line 1a of the 2006 Form 3800) Nondeductible investment credit = 47

**6** 30,462

Form **3800**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

**General Business Credit**  
 NUMBER OF RETURNS FILED FOR SELECTED LINES  
 ► See separate instructions.  
 ► Attach to your tax return.

OMB No. 1545-0895

**2007**  
 Attachment  
 Sequence No. **22**

Total Forms Filed = 437,644

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.

<b>1a</b> Investment credit (attach Form 3468)	<b>1a</b>	30,465	
<b>b</b> Welfare-to-work credit (Form 8861)	<b>1b</b>	6,490	
<b>c</b> Credit for increasing research activities (Form 6765)	<b>1c</b>	56,780	
<b>d</b> Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	<b>1d</b>	71,456	
<b>e</b> Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>	9,151	
<b>f</b> Renewable electricity production credit (Form 8835, Section A only)	<b>1f</b>	1,980	
<b>g</b> Indian employment credit (Form 8845)	<b>1g</b>	4,889	
<b>h</b> Orphan drug credit (Form 8820)	<b>1h</b>	536	
<b>i</b> New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	<b>1i</b>	379	
<b>j</b> Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>	6,214	
<b>k</b> Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	<b>1k</b>	10,600	
<b>l</b> Qualified railroad track maintenance credit (Form 8900)	<b>1l</b>	453	
<b>m</b> Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1m</b>	4,306	
<b>n</b> Low sulfur diesel fuel production credit (Form 8896)	<b>1n</b>	3,594	
<b>o</b> Distilled spirits credit (Form 8906)	<b>1o</b>	1,217	
<b>p</b> Nonconventional source fuel credit (Form 8907)	<b>1p</b>	9,735	
<b>q</b> Energy efficient home credit (Form 8908)	<b>1q</b>	3,831	
<b>r</b> Energy efficient appliance credit (Form 8909)	<b>1r</b>	723	
<b>s</b> Alternative motor vehicle credit (Form 8910)	<b>1s</b>	24,901	
<b>t</b> Alternative fuel vehicle refueling property credit (Form 8911)	<b>1t</b>	467	
<b>u</b> Hurricane Katrina housing credit (only from S corporations, partnerships, estates, and cooperatives)	<b>1u</b>	1,547	
<b>v</b> Mine rescue team training credit (Form 8923)	<b>1v</b>	2,077	
<b>w</b> Credit for contributions to selected community development corporations (Form 8847)	<b>1w</b>	310	
<b>x</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1x</b>	5,747	
<b>2</b> Add lines 1a through 1x	<b>2</b>	250,674	
<b>3</b> Passive activity credits included on line 2 (see instructions)	<b>3</b>	107,586	
<b>4</b> Subtract line 3 from line 2	<b>4</b>	150,188	
<b>5</b> Passive activity credits allowed for 2007 (see instructions)	<b>5</b>	103,231	
<b>6</b> Carryforward of general business credit to 2007. See instructions for the schedule to attach	<b>6</b>	234,388	
<b>7</b> Carryback of general business credit from 2008 (see instructions)	<b>7</b>		
<b>8</b> <b>Current year credit.</b> Add lines 4 through 7	<b>8</b>	415,336	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2007)

**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 .	}			
	• 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 . . . . .				
<b>10</b>	Alternative minimum tax:				
	• 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 Form 1041, Schedule I, line 56 . . . . .				
<b>11</b>	Add lines 9 and 10 . . . . .				
<b>12a</b>	Credits from Form 1040, lines 47 through 50 and lines 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . .	<b>12a</b>			
<b>b</b>	Foreign tax credit . . . . .	<b>12b</b>			
<b>c</b>	Credits from Forms 5735 and 8834 . . . . .	<b>12c</b>			
<b>d</b>	Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .	<b>12d</b>			
<b>e</b>	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .	<b>12e</b>			
<b>f</b>	Add lines 12a through 12e . . . . .	<b>12f</b>			
<b>13</b>	<b>Net income tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 . . . . .	<b>13</b>			393,953
<b>14</b>	<b>Net regular tax.</b> Subtract line 12f from line 9. If zero or less, enter -0-	<b>14</b>	392,518		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>	213,898		
<b>16</b>	Tentative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 33 . . . . .	}			
	• Corporations. Enter the amount from Form 4626, line 12 . . . . .				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .				
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .	<b>17</b>			
<b>18</b>	Subtract line 17 from line 13. If zero or less, enter -0- . . . . .	<b>18</b>			
<b>19</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18. <b>Individuals, estates, and trusts:</b> See the instructions for line 19 if claiming the research credit. <b>C corporations:</b> See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return:				
	• Individuals. Form 1040, line 55 or Form 1040NR, line 50 . . . . .	}			
	• Corporations. Form 1120, Schedule J, line 5c . . . . .				
	• Estates and trusts. Form 1041, Schedule G, line 2c . . . . .				
		<b>19</b>			230,821

Form **3903**  
 Department of the Treasury  
 Internal Revenue Service

## Moving Expenses

OMB No. 1545-0074

# 2007

 Attachment  
 Sequence No. **62**

► Attach to Form 1040 or Form 1040NR.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Name(s) shown on return

Total Forms Filed = 1,118,610

Your social security number

**Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.  
 ✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . . . .	1	991,225	
2	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals . . . . .	2	887,588	
3	Add lines 1 and 2 . . . . .	3	1,114,405	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b> . . . . .	4	131,104	
5	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b> . . . . .	5	1,083,733	

## General Instructions

### What's New

For 2007, the standard mileage rate for using your vehicle to move to a new home is 20 cents a mile.

### Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

## Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

## Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



*Members of the Armed Forces may not have to meet the distance test and time test. See instructions on the back.*

### Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



*To see if you meet the distance test, you can use the worksheet below.*

## Distance Test Worksheet

Keep a Copy for Your Records



1.	Number of miles from your <b>old home</b> to your <b>new workplace</b> . . . . .	1.	_____ miles
2.	Number of miles from your <b>old home</b> to your <b>old workplace</b> . . . . .	2.	_____ miles
3.	Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	3.	_____ miles
<b>Is line 3 at least 50 miles?</b> <input type="checkbox"/> <b>Yes.</b> You meet this test. <input type="checkbox"/> <b>No.</b> You do not meet this test. You <b>cannot</b> deduct your moving expenses. <b>Do not</b> complete Form 3903.			



Form

**4136**Department of the Treasury  
Internal Revenue Service**Credit for Federal Tax Paid on Fuels**

NUMBER OF RETURNS FILED FOR SELECTED LINES

► See the separate instructions.

► Attach this form to your income tax return.

OMB No. 1545-0162

**2007**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Data on this form reflects only form 1040 filers, not business or fiduciary filers

Taxpayer identification number

Total Forms Filed = 305,765

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ .183	}	\$ 264,560	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184		6,013	411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) <b>Caution.</b> This credit is not available for aviation gasoline taxed at \$.044 (purchased after February 29, 2008).	\$ .15/.000*		\$ 97	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193/.043*		2,456	324
c	Exported	.194/.044*		41	412

\*This rate applies after February 29, 2008.

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ .243	}	\$ 53,191	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		1,110	350
e	Exported	.244		32	413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$ .243	}	\$ 11,162	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244		0	414
e	Nontaxable use taxed at \$.044	.043		638	377
f	Nontaxable use taxed at \$.219	.218		638	369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2007)

\* Entry for this line is greater than zero, but too small to report

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$ .200		\$ 23	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044* <b>Caution.</b> This credit is not available for kerosene taxed at \$.044 (purchased after February 29, 2008).	.175/.000*		26	355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243		11,162	346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219/.044*	.218/.043*		638	369

\*This rate applies after February 29, 2008.

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel****Registration No. ►**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ .243		\$ 53,191	360
<b>b</b> Use in certain intercity and local buses	.17		1,110	350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)****Registration No. ►**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ .243	}	11,162	346
<b>b</b> Sales from a blocked pump	.243		\$	
<b>c</b> Use in certain intercity and local buses	.17		*	347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation****Registration No. ►**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219/.044* <b>Caution.</b> This credit is not available for kerosene taxed at \$.044 (purchased after February 29, 2008).	\$ .175/.000*		\$ 26	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		23	417
<b>c</b>	Nonexempt use in noncommercial aviation	.025/.200*		*	418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243		11,162	346
<b>e</b>	Other nontaxable uses taxed at \$.219/.044*	.218/.043*		638	369

\*This rate applies after February 29, 2008.

\* Entry for this line is greater than zero, but too small to report

**9 Alcohol Fuel Mixture Credit****Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a</b> Alcohol fuel mixtures containing ethanol	\$ .51		\$ *	393
<b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		0	394

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ►**

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures	\$ .50		\$ *	388
<b>b</b> Agri-biodiesel mixtures	1.00		747	390
<b>c</b> Renewable diesel mixtures	1.00		0	307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)		\$ .183		\$ 745	419
<b>b</b> "P Series" fuels		.183		0	420
<b>c</b> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		*	421
<b>d</b> Liquefied hydrogen		.183		0	422
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243		0	423
<b>f</b> Liquid fuel derived from biomass		.243		13	424
<b>g</b> Liquefied natural gas (LNG)		.243		*	425

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit****Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)	\$ .50		\$ 815	426
<b>b</b> "P Series" fuels	.50		14	427
<b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50		14	428
<b>d</b> Liquefied hydrogen	.50		0	429
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50		0	430
<b>f</b> Liquid fuel derived from biomass	.50		0	431
<b>g</b> Liquefied natural gas (LNG)	.50		*	432

\* Entry for this line is greater than zero, but too small to report

**13 Registered Credit Card Issuers****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$ 53,191	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243		11,162	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*		638	369

\*This rate applies after February 29, 2008.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 6 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$ *	309
<b>b</b> Exported		.198		0	306

**15 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ .046		\$ 0	310

**16 Exported Dyed Fuels**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel	\$ .001		\$ *	415
<b>b</b> Exported dyed kerosene	.001		0	416

**17 Leaking Underground Storage Tank (LUST) Tax**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> LUST tax on aviation fuels used in foreign trade	\$ .001		\$ 0	433
<b>b</b> LUST tax on fuels used in trains or inland waterways	.001		0	434
<b>18 Total income tax credit claimed.</b> Add lines 1 through 17, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►		<b>18</b>	\$ 305,765	

\* Entry for this line is greater than zero, but too small to report

Form **4136** (2007)

Form **4562**Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization****(Including Information on Listed Property)**

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

OMB No. 1545-0172

**2007**Attachment  
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Total Forms Filed = 12,231,434

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

EPZONE

<b>1</b>	Maximum amount. See the instructions for a higher limit for certain businesses . . . . .	<b>1</b>	\$125,000
<b>2</b>	Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	3,169,661
<b>3</b>	Threshold cost of section 179 property before reduction in limitation . . . . .	<b>3</b>	\$500,000
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	<b>4</b>	
<b>5</b>	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	<b>5</b>	5,073,079
<b>(a)</b> Description of property		<b>(b)</b> Cost (business use only)	<b>(c)</b> Elected cost
<b>6</b>			
<b>7</b>	Listed property. Enter the amount from line 29 . . . . .	<b>7</b>	419,752
<b>8</b>	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	4,772,061
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .	<b>9</b>	4,771,840
<b>10</b>	Carryover of disallowed deduction from line 13 of your 2006 Form 4562 . . . . .	<b>10</b>	182,799
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	<b>11</b>	4,865,245
<b>12</b>	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11. . . . .	<b>12</b>	4,725,877
<b>13</b>	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ▶	<b>13</b>	

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

<b>14</b>	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions) . . . . .	<b>14</b>	17,866
<b>15</b>	Property subject to section 168(f)(1) election . . . . .	<b>15</b>	1,657
<b>16</b>	Other depreciation (including ACRS) . . . . .	<b>16</b>	919,649

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

<b>17</b>	MACRS deductions for assets placed in service in tax years beginning before 2007 . . . . .	<b>17</b>	6,083,962
<b>18</b>	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . Boxes checked = 9,721 ▶ <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2007 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property		187,193				187,191
<b>b</b> 5-year property		1,787,976				1,787,315
<b>c</b> 7-year property		1,452,269				1,452,266
<b>d</b> 10-year property		178,474				178,474
<b>e</b> 15-year property		314,625				314,622
<b>f</b> 20-year property		91,377				91,377
<b>g</b> 25-year property		7,350	25 yrs.		S/L	7,350
<b>h</b> Residential rental property		1,311,567	27.5 yrs.	MM	S/L	1,309,461
	undetermined type	1,501	27.5 yrs.	MM	S/L	1,501 undetermined type
<b>i</b> Nonresidential real property		632,839	39 yrs.	MM	S/L	630,153
	Total GDS cost	4,571,631		MM	S/L	4,566,316 Total GDS cost

**Section C—Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life		28,583			S/L	28,583
<b>b</b> 12-year		1,354	12 yrs.		S/L	1,354
<b>c</b> 40-year		4,544	40 yrs.	MM	S/L	4,544

**Part IV Summary (see instructions)** Total ADS Cost = 33,532

Total ADS Deduction = 33,532

<b>21</b>	Listed property. Enter amount from line 28 . . . . .	<b>21</b>	2,732,603
<b>22</b>	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. . . . .	<b>22</b>	12,057,495
<b>23</b>	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	186

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%				S/L –		
		%		total 26e + 27e		S/L –		
		%		2,788,740		S/L –		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							<b>28</b> 2,732,603	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.							<b>29</b> 419,752	

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2007 tax year (see instructions):					
		292,997			
<b>43</b> Amortization of costs that began before your 2007 tax year.				<b>43</b>	636,882
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report.				<b>44</b>	847,886



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4684****Casualties and Thefts**

OMB No. 1545-0177

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

**2007**Attachment  
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 268,350

Identifying number

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** \_\_\_\_\_Property **B** \_\_\_\_\_Property **C** \_\_\_\_\_Property **D** \_\_\_\_\_

		Properties					
		A	B	C	D		
<b>2</b>	Cost or other basis of each property . . . . .						
<b>3</b>	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . . <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.						
<b>4</b>	Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.						
<b>5</b>	Fair market value <b>before</b> casualty or theft . . . . .						
<b>6</b>	Fair market value <b>after</b> casualty or theft . . . . .						
<b>7</b>	Subtract line 6 from line 5 . . . . .						
<b>8</b>	Enter the <b>smaller</b> of line 2 or line 7 . . . . .						
<b>9</b>	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .						
<b>10</b>	Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .					<b>10</b>	
<b>11</b>	Enter the <b>smaller</b> of line 10 or \$100 . . . . .					<b>11</b>	
<b>12</b>	Subtract line 11 from line 10 . . . . .					<b>12</b>	
<b>13</b>	<b>Caution:</b> Use only one Form 4684 for lines 13 through 18. Add the amounts on line 12 of all Forms 4684 . . . . .					<b>13</b>	
<b>14</b>	Add the amounts on line 4 of all Forms 4684 . . . . .					<b>14</b>	
<b>15</b>	<ul style="list-style-type: none"> <li>If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul>					<b>15</b>	2,011
<b>16</b>	If line 14 is <b>less</b> than line 13, enter the difference . . . . .					<b>16</b>	215,005
<b>17</b>	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .					<b>17</b>	214,811
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .					<b>18</b>	94,084

**2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)**  
**NUMBER OF RETURNS FILED FOR SELECTED LINES**

Form 4684 (2007)

Attachment Sequence No. 26

Page **2**

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

Identifying number

**SECTION B—Business and Income-Producing Property****Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

- 19** Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** \_\_\_\_\_Property **B** \_\_\_\_\_Property **C** \_\_\_\_\_Property **D** \_\_\_\_\_

		Properties							
		A		B		C		D	
<b>20</b>	Cost or adjusted basis of each property. . . . .	<b>20</b>							
<b>21</b>	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	<b>21</b>							
<b>22</b>	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	<b>22</b>							
<b>23</b>	Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>							
<b>24</b>	Fair market value <b>after</b> casualty or theft. . . . .	<b>24</b>							
<b>25</b>	Subtract line 24 from line 23 . . . . .	<b>25</b>							
<b>26</b>	Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	<b>26</b>							
<b>27</b>	Subtract line 21 from line 26. If zero or less, enter -0-	<b>27</b>							
<b>28</b>	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	<b>28</b>							

**Part II Summary of Gains and Losses** (from separate Parts I)**(b) Losses from casualties or thefts****(a)** Identify casualty or theft*(i)* Trade, business, rental or royalty property*(ii)* Income-producing and employee property**(c)** Gains from casualties or thefts includible in income**Casualty or Theft of Property Held One Year or Less**

<b>29</b>		( )	( )	( )		
<b>30</b>	Totals. Add the amounts on line 29 . . . . .	<b>30</b>	( )	( )	( )	
<b>31</b>	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>31</b>			21,420	
<b>32</b>	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Schedule A (Form 1040NR), line 11. Estates and trusts, partnerships, and S corporations, see instructions. . . . .	<b>32</b>				

**Casualty or Theft of Property Held More Than One Year**

<b>33</b>	Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>		1,937	
<b>34</b>		( )	( )	( )	
<b>35</b>	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	( 21,750	( )	
<b>36</b>	Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>		6,916	
<b>37</b>	Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>		29,552	
<b>38</b>	If the loss on line 37 is <b>more</b> than the gain on line 36:				
<b>a</b>	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>		21,049	
<b>b</b>	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23 or Schedule A (Form 1040NR), line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	<b>38b</b>		10,382	
<b>39</b>	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .	<b>39</b>		6,245	

**Note:** Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.  
 S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**

Department of the Treasury  
Internal Revenue Service (99)

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

**2007**

Attachment  
Sequence No. **27**

Name(s) shown on return

Identifying number

Total Forms Filed = 3,071,277

**1** Enter the gross proceeds from sales or exchanges reported to you for 2007 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). . . . . **1** 217,946

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
<b>2</b>						
						1,977,220
<b>3</b> Gain, if any, from Form 4684, line 39 . . . . .						<b>3</b> 6,406
<b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b> 288,034
<b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b> 15,575
<b>6</b> Gain, if any, from line 32, from other than casualty or theft . . . . .						<b>6</b> 549,843
<b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b> 2,614,375
<b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
<b>8</b> Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						<b>8</b> 204,416
<b>9</b> Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions). . . . .						<b>9</b> 133,971

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						368,715
<b>11</b> Loss, if any, from line 7. . . . .						<b>11</b> ( 767,617 )
<b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>12</b> 204,416
<b>13</b> Gain, if any, from line 31 . . . . .						<b>13</b> 558,594
<b>14</b> Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .						<b>14</b> 12,801
<b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b> 2,300
<b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>16</b> 4,453
<b>17</b> Combine lines 10 through 16 . . . . .						<b>17</b> 1,712,240
<b>18</b> For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .						<b>18a</b> 0
<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .						<b>18b</b> 1,712,240

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2007)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**  
 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20	Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	20			
21	Cost or other basis plus expense of sale . . . . .	21			
22	Depreciation (or depletion) allowed or allowable . . . . .	22			
23	Adjusted basis. Subtract line 22 from line 21 . . . . .	23			
24	Total gain. Subtract line 23 from line 20 . . . . .	24			
25	<b>If section 1245 property:</b>				
a	Depreciation allowed or allowable from line 22 . . . . .	25a			
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b	541,795		
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.				
a	Additional depreciation after 1975 (see instructions) . . . . .	26a			
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976 . . . . .	26d			
e	Enter the <b>smaller</b> of line 26c or 26d . . . . .	26e			
f	Section 291 amount (corporations only) . . . . .	26f			
g	Add lines 26b, 26e, and 26f . . . . .	26g	15,328		
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).				
a	Soil, water, and land clearing expenses . . . . .	27a			
b	Line 27a multiplied by applicable percentage (see instructions)	27b			
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c	*		
28	<b>If section 1254 property:</b>				
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) . . . . .	28a			
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b	2,852		
29	<b>If section 1255 property:</b>				
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a			
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .	29b	155		

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	907,106
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	558,592
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	551,076

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
 (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years . . . . .	33	
34	Recomputed depreciation (see instructions) . . . . .	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	

\* Entry for this line is greater than zero, but too small to report

Form

4835

Department of the Treasury  
Internal Revenue Service

**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

**(Income not subject to self-employment tax)**

▶ Attach to Form 1040 or Form 1040NR.

► See instructions on back.

I OMB No. 1545-0074

2007

Attachment  
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 583,607

**A** Did you actively participate in the operation of this farm during 2007 (see instructions)? . . . . Y = 479,218 ☐ Yes ☐ No

**Part I** **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	301,154	
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR) <b>2a</b>	106,522	<b>2b</b>	Taxable amount
<b>3a</b>	Agricultural program payments (see instructions) <b>3a</b>	308,346	<b>3b</b>	Taxable amount
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b>	CCC loans reported under election . . . . .		<b>4a</b>	3,354
<b>b</b>	CCC loans forfeited . . . . . <b>4b</b>	670	<b>4c</b>	Taxable amount
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b>	Amount received in 2007 . . . . . <b>5a</b>	24,967	<b>5b</b>	Taxable amount
<b>c</b>	If election to defer to 2008 is attached, check here <input type="checkbox"/> <b>5d</b>	Amount deferred from 2006 .	<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<b>6</b>	237,421
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . .		<b>7</b>	547,774

**Part II** **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach <b>Form 4562</b> . . . . .	8	75,297	21	Pension and profit-sharing plans . . . . .	21	*
9	Chemicals . . . . .	9	94,961	22	Rent or lease:		
10	Conservation expenses (see instructions) . . . . .	10	11,494	a	Vehicles, machinery, and equipment (see instructions) . . . . .	22a	
11	Custom hire (machine work) . . . . .	11	63,952	b	Other (land, animals, etc.) . . . . .	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	12	181,916	23	Repairs and maintenance . . . . .	23	159,617
13	Employee benefit programs other than on line 21 (see Schedule F instructions) . . . . .	13	144	24	Seeds and plants . . . . .	24	82,521
14	Feed . . . . .	14	26,928	25	Storage and warehousing . . . . .	25	
15	Fertilizers and lime . . . . .	15	135,184	26	Supplies . . . . .	26	95,397
16	Freight and trucking . . . . .	16		27	Taxes . . . . .	27	404,218
17	Gasoline, fuel, and oil . . . . .	17	104,784	28	Utilities . . . . .	28	
18	Insurance (other than health) . . . . .	18	272,892	29	Veterinary, breeding, and medicine . . . . .	29	
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.) . . . . .	19a	50,182	a	.....	30a	
b	Other . . . . .	19b	33,267	b	.....	30b	
20	Labor hired (less employment credits) (see Schedule F instructions) . . . . .	20	26,680	c	.....	30c	
				d	.....	30d	
				e	.....	30e	
				f	.....	30f	
				g	.....	30g	
31	<b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ►					31	485,685
32	<b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .					32	554,645
33	If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .					33a	<input type="checkbox"/> All investment is at risk.
						33b	<input type="checkbox"/> Some investment is not at risk.
c	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E, line 40					33c	117,230
							Nondeductible loss (+)/ Suspended loss carryover (-) = 28,564

**For Paperwork Reduction Act Notice, see instructions on back.**

Cat. No. 13117W

Form **4835** (2007)

\* Entry for this line is greater than zero, but too small to report



Form **4952**Department of the Treasury  
Internal Revenue ServiceNUMBER OF RETURNS FILED FOR SELECTED LINES  
**Investment Interest Expense Deduction**

► Attach to your tax return.

OMB No. 1545-0191

**2007**Attachment  
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,895,166

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2007 (see instructions)	<b>1</b>	1,492,611
<b>2</b>	Disallowed investment interest expense from 2006 Form 4952, line 7	<b>2</b>	784,089
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	1,867,945

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	1,818,318		
<b>4b</b>	Qualified dividends included on line 4a	<b>4b</b>	1,408,098		
<b>4c</b>	Subtract line 4b from line 4a	<b>4c</b>	1,783,380		
<b>4d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	996,710		
<b>4e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>	926,989		
<b>4f</b>	Subtract line 4e from line 4d	<b>4f</b>	450,570		
<b>4g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>	262,376		
<b>4h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	1,809,704		
<b>5</b>	Investment expenses (see instructions)	<b>5</b>	616,751		
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	1,717,606		

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2008. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	775,145
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.	<b>8</b>	1,690,394

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

**General Instructions****Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2007 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

**Who Must File**

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

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

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

**Allocation of Interest Expense**

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

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

**Specific Instructions****Part I—Total Investment Interest Expense****Line 1**

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

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

Investment interest expense does not include any of the following:

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

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

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

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

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

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

**Part II—Net Investment Income****Line 4a**

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



Form **4972**  
 Department of the Treasury  
 Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Tax on Lump-Sum Distributions**  
 (From Qualified Plans of Participants Born Before January 2, 1936)

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

OMB No. 1545-0193

**2007**

Attachment  
 Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 14,214

Identifying number

**Part I Complete this part to see if you can use Form 4972**

		Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .	1	Yes = 14,208
2	Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	2	Yes = 14,208
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? . . . . .	3	Yes = 14,208
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	4	Yes = 14,208
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2007 distribution from your own plan . . . . .	5a	Yes = 14,208
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the form for this distribution . . . . .	5b	Yes = 12,110

**Part II Complete this part to choose the 20% capital gain election** (see instructions)

6	Capital gain part from Form 1099-R, box 3 . . . . .	6	312	
7	Multiply line 6 by 20% (.20) . . . . .	7		
If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies.				

**Part III Complete this part to choose the 10-year tax option** (see instructions)

8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a . . . . .	8	14,205	
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	9	1,004	
10	Total taxable amount. Subtract line 9 from line 8 . . . . .	10	14,205	
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	11	0	
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	12	14,205	
13	Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .	13		
14	Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	14		
15	Multiply line 14 by 20% (.20) . . . . .	15		
16	Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	16	13,903	
17	Subtract line 16 from line 12 . . . . .	17		
18	Federal estate tax attributable to lump-sum distribution . . . . .	18	644	
19	Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	19		
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	20		
21	Multiply line 16 by the decimal on line 20 . . . . .	21		
22	Subtract line 21 from line 11 . . . . .	22		
23	Multiply line 19 by 10% (.10) . . . . .	23		
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	24	13,246	
25	Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	25		
26	Multiply line 22 by 10% (.10) . . . . .	26		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	27	0	
28	Multiply line 27 by ten (10) . . . . .	28		
29	Subtract line 28 from line 25. Multiple recipients, see instructions . . . . .	29	13,246	
30	<b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies . . . . .	30	13,249	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5329****Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **29**Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

Name of individual subject to additional tax. If married filing jointly, see instructions.

**Your social security number**

Total Forms Filed = 1,479,094

**Fill in Your Address Only  
If You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended  
return, check here ☐If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or Form 1040NR, line 55, without filing Form 5329. See the instructions for Form 1040, line 60, or for Form 1040NR, line 55.**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

<b>1</b>	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	<b>1</b>		
<b>2</b>	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ . . . . .	<b>2</b>		
<b>3</b>	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	<b>3</b>	1,193,950	
<b>4</b>	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	<b>4</b>	1,185,681	
<b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

**Part II Additional Tax on Certain Distributions From Education Accounts**

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

<b>5</b>	Distributions included in income from Coverdell ESAs and QTPs . . . . .	<b>5</b>		
<b>6</b>	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	<b>6</b>		
<b>7</b>	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	<b>7</b>	70,179	
<b>8</b>	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	<b>8</b>	70,183	

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2007 than is allowable or you had an amount on line 17 of your 2006 Form 5329.

<b>9</b>	Enter your excess contributions from line 16 of your 2006 Form 5329 (see instructions). If zero, go to line 15 . . . . .	<b>9</b>		
<b>10</b>	If your traditional IRA contributions for 2007 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>10</b>		
<b>11</b>	2007 traditional IRA distributions included in income (see instructions) . . . . .	<b>11</b>		
<b>12</b>	2007 distributions of prior year excess contributions (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Add lines 10, 11, and 12 . . . . .	<b>13</b>		
<b>14</b>	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	<b>14</b>		
<b>15</b>	Excess contributions for 2007 (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Total excess contributions. Add lines 14 and 15 . . . . .	<b>16</b>	32,198	
<b>17</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	<b>17</b>	31,209	

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2007 than is allowable or you had an amount on line 25 of your 2006 Form 5329.

<b>18</b>	Enter your excess contributions from line 24 of your 2006 Form 5329 (see instructions). If zero, go to line 23 . . . . .	<b>18</b>		
<b>19</b>	If your Roth IRA contributions for 2007 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	<b>19</b>		
<b>20</b>	2007 distributions from your Roth IRAs (see instructions) . . . . .	<b>20</b>		
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>		
<b>22</b>	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b>	Excess contributions for 2007 (see instructions) . . . . .	<b>23</b>		
<b>24</b>	Total excess contributions. Add lines 22 and 23 . . . . .	<b>24</b>	54,730	
<b>25</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	<b>25</b>	53,724	

## 2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 5329 (2007)

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Page **2****Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2007 were more than is allowable or you had an amount on line 33 of your 2006 Form 5329.

<b>26</b>	Enter the excess contributions from line 32 of your 2006 Form 5329 (see instructions). If zero, go to line 31	<b>26</b>		
<b>27</b>	If the contributions to your Coverdell ESAs for 2007 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>27</b>		
<b>28</b>	2007 distributions from your Coverdell ESAs (see instructions)	<b>28</b>		
<b>29</b>	Add lines 27 and 28	<b>29</b>		
<b>30</b>	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	<b>30</b>		
<b>31</b>	Excess contributions for 2007 (see instructions)	<b>31</b>		
<b>32</b>	Total excess contributions. Add lines 30 and 31	<b>32</b>	*	
<b>33</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 <b>or</b> the value of your Coverdell ESAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	<b>33</b>	*	

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2007 than is allowable or you had an amount on line 41 of your 2006 Form 5329.

<b>34</b>	Enter the excess contributions from line 40 of your 2006 Form 5329 (see instructions). If zero, go to line 39	<b>34</b>		
<b>35</b>	If the contributions to your Archer MSAs for 2007 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>35</b>		
<b>36</b>	2007 distributions from your Archer MSAs from Form 8853, line 10	<b>36</b>		
<b>37</b>	Add lines 35 and 36	<b>37</b>		
<b>38</b>	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	<b>38</b>		
<b>39</b>	Excess contributions for 2007 (see instructions)	<b>39</b>		
<b>40</b>	Total excess contributions. Add lines 38 and 39	<b>40</b>	6,852	
<b>41</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 <b>or</b> the value of your Archer MSAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	<b>41</b>	4,793	

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)**

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2007 than is allowable or you had an amount on line 49 of your 2006 Form 5329.

<b>42</b>	Enter the excess contributions from line 48 of your 2006 Form 5329. If zero, go to line 47	<b>42</b>		
<b>43</b>	If the contributions to your HSAs for 2007 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	<b>43</b>		
<b>44</b>	2007 distributions from your HSAs from Form 8889, line 16	<b>44</b>		
<b>45</b>	Add lines 43 and 44	<b>45</b>		
<b>46</b>	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	<b>46</b>		
<b>47</b>	Excess contributions for 2007 (see instructions)	<b>47</b>		
<b>48</b>	Total excess contributions. Add lines 46 and 47	<b>48</b>	57,426	
<b>49</b>	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 <b>or</b> the value of your HSAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	<b>49</b>	52,242	

**Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

<b>50</b>	Minimum required distribution for 2007 (see instructions)	<b>50</b>		
<b>51</b>	Amount actually distributed to you in 2007	<b>51</b>		
<b>52</b>	Subtract line 51 from line 50. If zero or less, enter -0-	<b>52</b>	10,959	
<b>53</b>	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	<b>53</b>	11,277	

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
	Phone no. ( )			

\* Entry for this line is greater than zero, too small to report

Form **5329** (2007)

Form **5695**  
Department of the Treasury  
Internal Revenue Service

**Residential Energy Credits**  
NUMBER OF RETURNS FILED FOR SELECTED LINES  
▶ See instructions.  
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 4,366,023

Your social security number

**Before you begin Part I:** Figure the amount of any foreign tax credit or retirement savings contributions credit you are claiming.

**Part I Nonbusiness Energy Property Credit** (See instructions before completing this part.)

1		Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		Yes Boxes Checked = 4,363,021	
1				<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.					
2 Qualified energy efficiency improvements (see instructions).					
a		Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home . . . . .		2a	1,353,994
b		Exterior doors . . . . .		2b	1,404,330
c		Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home . . . . .		2c	98,777
d		Exterior windows (including skylights) . . . . .		2d	1,690,107
e		Maximum amount of cost on which the credit can be figured . . . . .		2e	\$2,000
f		Enter the amount, if any, from your 2006 Form 5695, line 2b. Otherwise, enter -0- . . . . .		2f	305,065
g		Subtract line 2f from line 2e . . . . .		2g	4,189,372
h		Enter the smaller of line 2d or line 2g . . . . .		2h	1,665,831
3		Add lines 2a, 2b, 2c, and 2h . . . . .		3	3,273,733
4		Multiply line 3 by 10% (.10) . . . . .		4	3,273,732
5 Residential energy property costs (see instructions).					
a		Energy-efficient building property. Do not enter more than \$300 . . . . .		5a	989,831
b		Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150 . . . . .		5b	874,188
c		Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50 . . . . .		5c	216,929
6		Add lines 5a through 5c . . . . .		6	1,722,322
7		Add lines 4 and 6 . . . . .		7	4,318,735
8		Maximum credit amount. (If you jointly occupied the home, see instructions) . . . . .		8	\$500
9		Enter the amount, if any, from your 2006 Form 5695, line 8. Otherwise, enter -0- . . . . .		9	709,757
10		Subtract line 9 from line 8 . . . . .		10	4,320,884
11		Enter the smaller of line 7 or line 10 . . . . .		11	4,313,629
12		Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .		12	
13		Enter the total, if any, of your credits from Form 1040, lines 47 through 49, and lines 51 and 53, or Form 1040NR, lines 44, 46, and 48 . . . . .		13	
14		Subtract line 13 from line 12. If zero or less, <b>stop</b> . You cannot take the nonbusiness energy property credit . . . . .		14	
15		<b>Nonbusiness energy property credit.</b> Enter the smaller of line 11 or line 14 . . . . .		15	4,292,496

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13540P

Form **5695** (2007)

**Before you begin Part II:** Figure the amount of any of the following credits you are claiming.

- Foreign tax credit
- Child tax credit
- Retirement savings contributions credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)

<b>16</b>	Qualified solar electric property costs . . . . .	<b>16</b>	33,822				
<b>17</b>	Multiply line 16 by 30% (.30) . . . . .	<b>17</b>	33,822				
<b>18</b>	Maximum credit amount . . . . .	<b>18</b>	\$2,000				
<b>19</b>	Enter the smaller of line 17 or line 18 . . . . .				<b>19</b>	33,822	
<b>20</b>	Qualified solar water heating property costs . . . . .	<b>20</b>	26,211				
<b>21</b>	Multiply line 20 by 30% (.30) . . . . .	<b>21</b>	26,211				
<b>22</b>	Maximum credit amount . . . . .	<b>22</b>	\$2,000				
<b>23</b>	Enter the smaller of line 21 or line 22 . . . . .				<b>23</b>	26,211	
<b>24</b>	Qualified fuel cell property costs . . . . .	<b>24</b>	1,344				
<b>25</b>	Multiply line 24 by 30% (.30) . . . . .	<b>25</b>	1,344				
<b>26</b>	Kilowatt capacity of property on line 24 above ▶ . . . . . X \$1,000	<b>26</b>	18,503				
<b>27</b>	Enter the smaller of line 25 or line 26 . . . . .				<b>27</b>	1,344	
<b>28</b>	Credit carryforward from 2006. Enter the amount, if any, from your 2006 Form 5695, line 30 . . . . .				<b>28</b>	10,077	
<b>29</b>	Add lines 19, 23, 27, and 28 . . . . .				<b>29</b>	67,281	
<b>30</b>	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .	<b>30</b>					
<b>31</b>	<b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 49, and lines 51, 53, and 54; line 15 of this form; and line 12 of the Line 11 Worksheet in Pub. 972 (see instructions). <b>1040NR filers:</b> Enter the total, if any, of your credits from Form 1040NR, lines 44, 46, 48, and 49; line 15 of this form; and line 12 of the Line 11 Worksheet in Pub. 972 (see instructions). } . . . . .	<b>31</b>	377,838				
<b>32</b>	Subtract line 31 from line 30. If zero or less, enter -0- here and on line 33 . . . . .				<b>32</b>	4,334,735	
<b>33</b>	<b>Residential energy efficient property credit.</b> Enter the smaller of line 29 or line 32 . . . . .	<b>33</b>				61,302	
<b>34</b>	Credit carryforward to 2008. If line 33 is less than line 29, subtract line 33 from line 29 . . . . .	<b>34</b>	9,280				

**Part III Current Year Residential Energy Credits**

<b>35</b>	Add lines 15 and 33. Enter here and on Form 1040, line 50, or Form 1040NR, line 45 . . . . .	<b>35</b>	4,325,767		
-----------	--	-----------	-----------	--	--



Form **5884**Department of the Treasury  
Internal Revenue Service**Work Opportunity Credit**  
NUMBER OF RETURNS FILED FOR SELECTED LINES

► Attach to your tax return.

OMB No. 1545-0219

**2007**  
Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 45,253

Identifying number

**Part I Current Year Credit**

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (.25)	<b>1a</b>	695
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)	<b>1b</b>	2,587
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (.50)	<b>1c</b>	13
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make for salaries and wages. . . . .	<b>2</b>	2,634
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts.	<b>3</b>	42,713
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	44,890
<b>5</b>	Work opportunity credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	13,221
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	32,728
<b>7</b>	Work opportunity credit allowed for 2007 from a passive activity (see instructions) . . . . .	<b>7</b>	8,855
<b>8</b>	Carryforward from 2006 of the New York Liberty Zone business employee credit and carryback from 2008 of the work opportunity credit (see instructions) . . . . .	<b>8</b>	10
<b>9</b>	Add lines 6 through 8. Cooperatives, estates, and trusts. continue on to line 10. All others. use this amount to complete Part II . . . . . <b>Nondeductible Credit = 28</b>	<b>9</b>	41,070
<b>10</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Cooperatives, estates, and trusts, subtract line 10 from line 9. Use this amount to complete Part II . . . . .	<b>11</b>	

**Part II Allowable Credit**

<b>12</b>	Regular tax before credits (see instructions) . . . . .	<b>12</b>	
<b>13</b>	Alternative minimum tax (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	
<b>15a</b>	Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . .	<b>15a</b>	
<b>b</b>	Foreign tax credit . . . . .	<b>15b</b>	
<b>c</b>	Credits from Forms 5735 and 8834 . . . . .	<b>15c</b>	
<b>d</b>	Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .	<b>15d</b>	
<b>e</b>	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .	<b>15e</b>	
<b>f</b>	Add lines 15a through 15e . . . . .	<b>15f</b>	
<b>16</b>	Net income tax. Subtract line 15f from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21	<b>16</b>	41,868
<b>17</b>	Net regular tax. Subtract line 15f from line 12. If zero or less, enter -0-	<b>17</b>	41,641
<b>18</b>	Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions) . . . . .	<b>18</b>	23,540
<b>19</b>	Subtract line 18 from line 16. If zero or less, enter -0-	<b>19</b>	
<b>20a</b>	General business credit (Form 3800, line 19) . . . . .	<b>20a</b>	
<b>b</b>	Empowerment zone and renewal community employment credit (Form 8844, line 26) . . . . .	<b>20b</b>	
<b>c</b>	Add lines 20a and 20b . . . . .	<b>20c</b>	
<b>21</b>	Subtract line 20c from line 19. If zero or less, enter -0-	<b>21</b>	
<b>22</b>	<b>Credit allowed for the current year. Cooperatives, estates, and trusts.</b> Enter the smaller of line 11 or 21. Report this amount on Form 1120-C, Schedule J, line 5c; or Form 1041, Schedule G, line 2c. If line 21 is smaller than line 11, see instructions. <b>All others.</b> Enter the smaller of line 9 or 21. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; or the applicable line of your return. If line 21 is smaller than line 9, see instructions . . . . .	<b>22</b>	38,096



Form **6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax—Individuals**

NUMBER OF RETURNS FILED FOR SELECTED LINES

▶ See separate instructions.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

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

Total Forms Filed = 9,528,998

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	9,527,194	
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	913,231	
3	Taxes from Schedule A (Form 1040), line 9	3	7,533,737	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	218,349	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	2,021,192	
6	If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> on page A-10 of the instructions for Schedule A (Form 1040)	6	( 4,291,116 )	
7	Tax refund from Form 1040, line 10 or line 21	7	( 3,019,140 )	
8	Investment interest expense (difference between regular tax and AMT)	8	148,786	
9	Depletion (difference between regular tax and AMT)	9	27,668	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	129,605	
11	Interest from specified private activity bonds exempt from the regular tax	11	1,392,211	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	6,161	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	23,821	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	210,903	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	2,814	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	589,773	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	1,907,090	
18	Passive activities (difference between AMT and regular tax income or loss)	18	1,357,783	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	309,574	
20	Circulation costs (difference between regular tax and AMT)	20	4,134	
21	Long-term contracts (difference between AMT and regular tax income)	21	4,977	
22	Mining costs (difference between regular tax and AMT)	22	8,836	
23	Research and experimental costs (difference between regular tax and AMT)	23	5,641	
24	Income from certain installment sales before January 1, 1987	24	( 54 )	
25	Intangible drilling costs preference	25	7,141	
26	Other adjustments, including income-based related adjustments	26	125,162	
27	Alternative tax net operating loss deduction	27	( 71,866 )	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$207,500, see page 7 of the instructions.)	28	9,526,358	

**Part II Alternative Minimum Tax**

Child Under 18 = 82,280

29	Exemption. (If this form is for a child under age 18, see page 7 of the instructions.) <b>IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .</b> Single or head of household . . . \$112,500 . . . \$44,350 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 66,250 Married filing separately . . . 75,000 . . . 33,125 If line 28 is <b>over</b> the amount shown above for your filing status, see page 7 of the instructions.	29	8,508,634	
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	7,195,672	
31	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	31	7,195,657	
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	2,359,047	
33	Tentative minimum tax. Subtract line 32 from line 31	33	7,171,268	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	8,820,499	
35	<b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	4,107,693	

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

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 8 of the instructions . . . . .			<b>36</b>		
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter . . . . .	<b>37</b>	4,991,202			
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter . . . . .	<b>38</b>	556,258			
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter . . . . .	<b>39</b>	4,952,201			
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .			<b>40</b>		
<b>41</b>	Subtract line 40 from line 36 . . . . .			<b>41</b>		
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>42</b>	4,510,293	
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$63,700 if married filing jointly or qualifying widow(er),</li> <li>• \$31,850 if single or married filing separately, or</li> <li>• \$42,650 if head of household.</li> </ul>	<b>43</b>				
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>				
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>				
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>				
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>				
<b>48</b>	Multiply line 47 by 5% (.05) . . . . .			<b>48</b>	836,422	
<b>49</b>	Subtract line 47 from line 46 . . . . .	<b>49</b>				
<b>50</b>	Multiply line 49 by 15% (.15) . . . . .			<b>50</b>	4,457,816	
	<b>If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b>					
<b>51</b>	Subtract line 46 from line 40 . . . . .	<b>51</b>				
<b>52</b>	Multiply line 51 by 25% (.25) . . . . .			<b>52</b>	459,591	
<b>53</b>	Add lines 42, 48, 50, and 52 . . . . .			<b>53</b>		
<b>54</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>54</b>	4,906,673	
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the instructions . . . . .			<b>55</b>		

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6252****Installment Sale Income**

OMB No. 1545-0228

Department of the Treasury  
Internal Revenue Service

- **Attach to your tax return.**
- **Use a separate form for each sale or other disposition of property on the installment method.**

**2007**Attachment  
Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 833,114

Identifying number

- 1 Description of property ► .....
- 2a Date acquired (month, day, year) ► / / b Date sold (month, day, year) ► / /
- 3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . ☐ Yes ☐ No
- 4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . ☐ Yes ☐ No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated	5	131,593	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) . . . . .	6		
7	Subtract line 6 from line 5 . . . . .	7		
8	Cost or other basis of property sold . . . . .	8		
9	Depreciation allowed or allowable . . . . .	9		
10	Adjusted basis. Subtract line 9 from line 8 . . . . .	10		
11	Commissions and other expenses of sale . . . . .	11		
12	Income recapture from Form 4797, Part III (see instructions) . . . . .	12		
13	Add lines 10, 11, and 12 . . . . .	13	118,434	
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14	130,198	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- . . . . .	15	3,242	
16	<b>Gross profit.</b> Subtract line 15 from line 14 . . . . .	16	128,363	
17	Subtract line 13 from line 6. If zero or less, enter -0- . . . . .	17	1,293	
18	<b>Contract price.</b> Add line 7 and line 17 . . . . .	18	131,514	

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- . . . . .	20		
21	Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated	21	774,090	
22	Add lines 20 and 21 . . . . .	22	774,381	
23	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated . . . . .	23	714,211	
24	<b>Installment sale income.</b> Multiply line 22 by line 19 . . . . .	24	769,690	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) . . . . .	25	3,171	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	769,306	

**Part III Related Party Installment Sale Income.** **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party .....
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . . ☐ Yes ☐ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► / /
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- |    |  |    |    |  |
|----|--|----|----|--|
| 30 | Selling price of property sold by related party (see instructions) . . . . .                             | 30 |    |  |
| 31 | Enter contract price from line 18 for year of first sale . . . . .                                       | 31 |    |  |
| 32 | Enter the <b>smaller</b> of line 30 or line 31 . . . . .   | 32 |    |  |
| 33 | Total payments received by the end of your 2007 tax year (see instructions) . . . . .                    | 33 |    |  |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- . . . . .                                      | 34 |    |  |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . . .              | 35 | 99 |  |
| 36 | Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) . . . . . | 36 | *  |  |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)              | 37 | 99 |  |

Form

**6781**Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.

**2007**  
Attachment  
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 361,536

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election  
**B** ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ( )	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	357,519
4 Form 1099-B adjustments. See instructions and attach schedule	4	2,285
5 Combine lines 3 and 4	5	357,481
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	21
7 Combine lines 5 and 6	7	357,476
8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	355,083
9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	357,285

**Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.****Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a (	1,546 )
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b (	473 )

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a 1,671
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b 430

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)**

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8283**

(Rev. December 2006)

Department of the Treasury  
Internal Revenue Service**Noncash Charitable Contributions**▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**▶ **See separate instructions.**

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 6,904,786

Identifying number

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).**Part I Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B				4,744,148	6,861,099	
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_ .  
If Part II applies to more than one property, attach a separate statement.**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_ .  
**(2)** For any prior tax years ▶ \_\_\_\_\_ .**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_**e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .**c** Is there a restriction limiting the donated property for a particular use? . . . . .

Yes	No



Name(s) shown on your income tax return

Identifying number

**Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

☐ Art\* (contribution of \$20,000 or more)

☐ Qualified Conservation Contribution

☐ Equipment

☐ Art\* (contribution of less than \$20,000)

☐ Other Real Estate

☐ Securities

☐ Collectibles\*\*

☐ Intellectual Property

☐ Other

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			76,520
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B			59,770	2,655	56,160	7,091
C						
D						

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign**

**Here**

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ►

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date





## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8396****Mortgage Interest Credit**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)**2007**Attachment  
Sequence No. **138**

▶ Attach to Form 1040 or 1040NR.

▶ See instructions on back.

Name(s) shown on your tax return

Total Forms Filed = 35,010

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

**Part I Current Year Mortgage Interest Credit**

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . . .	1		
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	3	32,869	
4	Enter any 2004 credit carryforward from line 18 of your 2006 Form 8396 . . . . .	4	4,482	
5	Enter any 2005 credit carryforward from line 16 of your 2006 Form 8396 . . . . .	5	3,924	
6	Enter any 2006 credit carryforward from line 19 of your 2006 Form 8396 . . . . .	6	4,258	
7	Add lines 3 through 6 . . . . .	7	35,010	
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .	8		
9	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 47 through 49 and lines 51 and 53; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); and Form 5695, line 15  <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 44, 46 and 48; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); and Form 5695, line 15	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . . .	10		
11	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 49, and check box <b>a</b> on that line . . . . .	11	33,185	

**Part II Mortgage Interest Credit Carryforward to 2008.** (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4 . . . . .	12		
13	Enter the amount from line 7 . . . . .	13		
14	Enter the <b>larger</b> of line 11 or line 12 . . . . .	14		
15	Subtract line 14 from line 13 . . . . .	15		
16	<b>2006 credit carryforward to 2008.</b> Enter the <b>smaller</b> of line 6 or line 15 . . . . .	16		
17	Subtract line 16 from line 15 . . . . .	17		
18	<b>2005 credit carryforward to 2008.</b> Enter the <b>smaller</b> of line 5 or line 17 . . . . .	18		
19	<b>2007 credit carryforward to 2008.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . . .	19		

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 62502X

Form **8396** (2007)

Form **8582**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

**Passive Activity Loss Limitations**  
 NUMBER OF RETURNS FILED FOR SELECTED LINES  
 ▶ See separate instructions.  
 ▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

**2007**  
 Attachment  
 Sequence No. **88**

Identifying number

Total Forms = 3,965,093

**Part I 2007 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

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

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	614,400		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 2,414,675 )		
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( 988,937 )		
<b>d</b> Combine lines 1a, 1b, and 1c. . . . .	<b>1d</b>	2,659,858		

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( 554 )		
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( 1,081 )		
<b>c</b> Add lines 2a and 2b. . . . .	<b>2c</b>	( 1,633 )		

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	645,336		
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( 1,268,077 )		
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( 1,020,348 )		
<b>d</b> Combine lines 3a, 3b, and 3c. . . . .	<b>3d</b>	1,760,313		

- 4** Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used . . . . . **4** 3,965,084
- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

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

**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	2,448,638		
<b>6</b> Enter \$150,000. If married filing separately, see page 8 . . . . .	<b>6</b>	2,440,585		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see page 8) <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8. . . . .	<b>7</b>	2,381,480		
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	1,673,858		
<b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8 . . . . .	<b>9</b>	1,673,858		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9. . . . . If line 2c is a loss, go to Part III. Otherwise, go to line 15.	<b>10</b>	1,672,039		

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions . . . . .	<b>11</b>	1,322		
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>			
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	1,621		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	1,322		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total. . . . .	<b>15</b>	913,859		
<b>16</b> <b>Total losses allowed from all passive activities for 2007.</b> Add lines 10, 14, and 15. See page 10 of the instructions to find out how to report the losses on your tax return. . . . .	<b>16</b>	2,375,975		

Form **8586**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service (99)

**Low-Income Housing Credit**▶ **Attach to your tax return.**

OMB No. 1545-0984

Attachment  
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 59,523

Identifying number

1	Number of Forms 8609-A attached . . . . . ▶	10		
2	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) . . . . . (ii) . . . . . (iii) . . . . . (iv) . . . . .			
3	Current year credit from attached Form(s) 8609-A (see instructions) . . . . .	3	1,074	
4	Low-income housing credit from partnerships, S corporations, estates, and trusts . . . . .	4	58,781	
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . . <b>Non-deductible Housing Credit = *</b>	5	59,521	
6	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	6		
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . .	7		

**General Instructions**

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

**What's New**

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1e of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

**Purpose of Form**

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

**Qualified Low-Income Housing Project**

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds issued after 1989 for buildings placed in service after 1989. The owner still must get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building (see Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii)).

**Recapture of Credit**

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

**Recordkeeping**

Keep a copy of this Form 8586 together with all Forms 8609, Schedules A (Form 8609) (and successor Forms 8609-A), and Forms 8611 for 3 years after the 15-year compliance period ends.

Form

**8606**Department of the Treasury  
Internal Revenue Service

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Nondeductible IRAs**

▶ See separate instructions.

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

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

Total Forms Filed = 2,138,006

**Fill in Your Address Only  
If You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2007.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2007 **and** you made nondeductible contributions to a traditional IRA in 2007 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2007 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2007, including those made for 2007 from January 1, 2008, through April 15, 2008 (see page 5 of the instructions)	<b>1</b>	716,563
<b>2</b>	Enter your total basis in traditional IRAs (see page 5 of the instructions)	<b>2</b>	939,993
<b>3</b>	Add lines 1 and 2	<b>3</b>	1,294,212
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2007, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;"> <p><b>No</b> —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> —————▶ Go to line 4.</p> </div>			
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2008, through April 15, 2008	<b>4</b>	6,593
<b>5</b>	Subtract line 4 from line 3	<b>5</b>	1,292,172
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2007, plus any outstanding rollovers (see page 6 of the instructions).	<b>6</b>	271,066
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2007. <b>Do not</b> include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	<b>7</b>	331,038
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	<b>8</b>	8,652
<b>9</b>	Add lines 6, 7, and 8	<b>9</b>	350,545
<b>10</b>	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	<b>10</b>	×
<b>11</b>	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	<b>11</b>	5,723
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	<b>12</b>	301,818
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions	<b>13</b>	306,080
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2007 and earlier years</b>	<b>14</b>	1,259,218
<b>15</b>	<b>Taxable amount.</b> Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	<b>15</b>	316,468
<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 6 of the instructions).			

**Part II 2007 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2007 (excluding any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 **or** you are married filing separately and you lived with your spouse at any time in 2007, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2007. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2007 or 2008 (see page 6 of the instructions) . . . . .	<b>16</b>	53,301	
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 6 of the instructions) . . . . .	<b>17</b>	10,626	
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .	<b>18</b>	50,639	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2007. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 6 of the instructions).



<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2007 including any qualified first-time homebuyer distributions (see page 6 of the instructions) . . . . .	<b>19</b>	355,029	
<b>20</b>	Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000 . . . . .	<b>20</b>	9,820	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 . . . . .	<b>21</b>	347,859	
<b>22</b>	Enter your basis in Roth IRA contributions (see page 7 of the instructions) . . . . .	<b>22</b>	219,099	
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions) . . . . .	<b>23</b>	192,906	
<b>24</b>	Enter your basis in Roth IRA conversions (see page 7 of the instructions) . . . . .	<b>24</b>	18,285	
<b>25</b>	<b>Taxable amount.</b> Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .	<b>25</b>	182,074	

**Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

 \_\_\_\_\_  \_\_\_\_\_  
 Your signature Date

**Paid Preparer's Use Only**

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



NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8615**  
Department of the Treasury  
Internal Revenue Service (99)**Tax for Children Under Age 18**  
**With Investment Income of More Than \$1,700**

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 458,397

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children under age 18 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.**B** Parent's social security number

450,

**C** Parent's filing status (check one):☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)**Part I Child's Net Investment Income**

<b>1</b>	Enter the child's investment income (see instructions)	<b>1</b>	456,796	
<b>2</b>	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,700. Otherwise, see instructions	<b>2</b>	458,397	
<b>3</b>	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return	<b>3</b>	443,565	
<b>4</b>	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	<b>4</b>	439,497	
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return	<b>5</b>	439,497	

**Part II Tentative Tax Based on the Tax Rate of the Parent**

<b>6</b>	Enter the parent's <b>taxable income</b> from 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, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	<b>6</b>	393,883	
<b>7</b>	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above	<b>7</b>	177,029	
<b>8</b>	Add lines 5, 6, and 7 (see instructions)	<b>8</b>	441,301	
<b>9</b>	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Boxes Checked = 408,990 ▶	<b>9</b>	441,301	
<b>10</b>	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972, 8814, or 8889</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/> Boxes Checked = 221,413 ▶	<b>10</b>	393,883	
<b>11</b>	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>	<b>11</b>	440,016	
<b>12a</b>	Add lines 5 and 7	<b>12a</b>	440,016	
<b>b</b>	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	<b>12b</b>	×	
<b>13</b>	Multiply line 11 by line 12b	<b>13</b>	438,497	

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

<b>14</b>	Subtract line 5 from line 4	<b>14</b>	415,485	
<b>15</b>	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Checked = 357,435 ▶	<b>15</b>	415,485	
<b>16</b>	Add lines 13 and 15	<b>16</b>	439,497	
<b>17</b>	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Checked = 374,446 ▶	<b>17</b>	439,497	
<b>18</b>	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	<b>18</b>	439,497	



## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8801****Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**

OMB No. 1545-1073

**2007**Department of the Treasury  
Internal Revenue Service (99)▶ See separate instructions.  
▶ Attach to Form 1040, 1040NR, or 1041.Attachment  
Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,435,383

Identifying number

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

1	Combine lines 1, 6, and 10 of your 2006 Form 6251. Estates and trusts, see instructions . . . . .	1	1,408,872		
2	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	2	1,323,535		
3	Minimum tax credit net operating loss deduction (see instructions) . . . . .	3	( 14,601	)	
4	Combine lines 1, 2, and 3. If more than zero <b>or</b> you filed Form 2555 or 2555-EZ for 2006, go to line 5. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. If more than \$200,100 and you were married filing separately for 2006, see instructions . . . . .	4	1,371,027		
5	Enter: \$62,550 if married filing jointly or qualifying widow(er) for 2006; \$42,500 if single or head of household for 2006; or \$31,275 if married filing separately for 2006. Estates and trusts, enter \$22,500	5	1,435,383		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2006; \$112,500 if single or head of household for 2006; or \$75,000 if married filing separately for 2006. Estates and trusts, enter \$75,000	6	1,435,383		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	7	1,049,734		
8	Multiply line 7 by 25% (.25) . . . . .	8	1,049,734		
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions	9	1,162,752		
10	Subtract line 9 from line 4. If more than zero <b>or</b> you filed Form 2555 or 2555-EZ for 2006, go to line 11. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	10	1,298,645		
11	<div><div>• If <b>for 2006</b> you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter.</div><div>• If <b>for 2006</b> 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)); <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here.</div><div>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result.</div></div>	Using Part III = 975,277	11	1,296,974	
12	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	12	304,908		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	13	1,293,228		
14	Enter the amount from your 2006 Form 6251, line 34, or 2006 Form 1041, Schedule I, line 55	14	1,306,699		
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-	15	1,031,796		

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

<b>16</b>	Enter the amount from your 2006 Form 6251, line 35, or 2006 Form 1041, Schedule I, line 56	<b>16</b>	1,160,014	
<b>17</b>	Enter the amount from line 15 above . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	910,183	
<b>19</b>	<b>2006 minimum tax credit carryforward.</b> Enter the amount from your 2006 Form 8801, line 26	<b>19</b>	959,722	
<b>20</b>	Enter your 2006 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	1,254	
<b>21</b>	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .	<b>21</b>	1,379,496	
<b>22</b>	Enter your 2007 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	1,275,663	
<b>23</b>	Enter the amount from your 2007 Form 6251, line 33, or 2007 Form 1041, Schedule I, line 54 . . . . .	<b>23</b>	1,239,134	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	394,791	
<b>25</b>	<b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2007 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	<b>25</b>	394,791	
<b>26</b>	<ul style="list-style-type: none"> <li>• <b>Estates and trusts:</b> Leave lines 26 and 27 blank and go to line 28.</li> <li>• <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2005 (on your 2004 Form 8801, line 26)? <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28.</li> <li><input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .</li> </ul> </li> </ul>	<b>26</b>	177,268	
<b>27</b>	Is line 26 more than line 25? <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28.</li> <li><input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit</b>. Enter the result here and on your 2007 Form 1040, line 71, or Form 1040NR, line 69 . . . . .</li> </ul>	<b>27</b>	151,643	
<b>28</b>	<b>Credit carryforward to 2008.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>28</b>	1,092,914	

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

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

<b>29</b>	Enter the amount from Form 8801, line 10 . . . . .			<b>29</b>
<b>30</b>	Enter the amount from line 6 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2006 Schedule D Tax Worksheet, or the amount from line 22 of the 2006 Schedule D (Form 1041), whichever applies* . . . . .	<b>30</b>		
<b>If you figured your 2006 tax using the 2006 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.</b>				
<b>31</b>	Enter the amount from line 19 of your 2006 Schedule D (Form 1040), or line 14b, column (2), of the 2006 Schedule D (Form 1041) . . . . .	<b>31</b>		
<b>32</b>	Add lines 30 and 31, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2006 Schedule D Tax Worksheet . . . . .	<b>32</b>		
<b>33</b>	Enter the <b>smaller</b> of line 29 or line 32 . . . . .		<b>33</b>	
<b>34</b>	Subtract line 33 from line 29 . . . . .		<b>34</b>	
<b>35</b>	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result . . . . . ▶		<b>35</b>	
<b>36</b>	Enter: • \$61,300 if married filing jointly or qualifying widow(er) for 2006, • \$30,650 if single or married filing separately for 2006, • \$41,050 if head of household for 2006, or • \$2,050 for an estate or trust . . . . .	<b>36</b>		
<b>37</b>	Enter the amount from line 7 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2006 Schedule D Tax Worksheet, or the amount from line 23 of the 2006 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2006 Schedule D (Form 1041), enter -0- . . . . .	<b>37</b>		
<b>38</b>	Subtract line 37 from line 36. If zero or less, enter -0- . . . . .	<b>38</b>		
<b>39</b>	Enter the <b>smaller</b> of line 29 or line 30 . . . . .	<b>39</b>		
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 . . . . .	<b>40</b>		
<b>41</b>	Multiply line 40 by 5% (.05) . . . . . ▶	<b>41</b>		
<b>42</b>	Subtract line 40 from line 39 . . . . .	<b>42</b>		
<b>43</b>	Multiply line 42 by 15% (.15) . . . . . ▶	<b>43</b>		
<b>If line 31 is zero or blank, skip lines 44 and 45 and go to line 46. Otherwise, go to line 44.</b>				
<b>44</b>	Subtract line 39 from line 33 . . . . .	<b>44</b>		
<b>45</b>	Multiply line 44 by 25% (.25) . . . . . ▶	<b>45</b>		
<b>46</b>	Add lines 35, 41, 43, and 45 . . . . .	<b>46</b>		
<b>47</b>	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result . . . . .	<b>47</b>		
<b>48</b>	Enter the <b>smaller</b> of line 46 or line 47 here and on line 11. (If you filed Form 2555 or 2555-EZ for 2006, see page 4 of the instructions) . . . . .	<b>48</b>		

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

Form

**8812**

# Additional Child Tax Credit

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

1040  
1040A  
1040NR

8812

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **47**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Total Forms Filed = 16,018,377

Your social security number

**Part I All Filers**

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 40 of the Form 1040 instructions, page 36 of the Form 1040A instructions, or page 21 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .	1	16,018,364
2	Enter the amount from Form 1040, line 52, Form 1040A, line 32, or Form 1040NR, line 47 . . . . .	2	8,780,210
3	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .	3	15,978,003
4a	Enter your total earned income (see instructions on back) . . . . .	4a	15,957,246
b	Nontaxable combat pay (see instructions on back) . . . . .	4b	182,619
5	Is the amount on line 4a more than \$11,750? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> <b>Yes.</b> Subtract \$11,750 from the amount on line 4a. Enter the result . . . . .	5	15,775,471
6	Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . <b>Next.</b> Do you have three or more qualifying children? <input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	15,774,472

**Part II Certain Filers Who Have Three or More Qualifying Children**

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . .	7	1,612,242
8	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 59, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 63. <b>1040A filers:</b> Enter -0-. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, line 54, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 58.	8	359,551
9	Add lines 7 and 8 . . . . .	9	1,793,582
10	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 67. <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 42 (see instructions on back). <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 61.	10	1,064,688
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11	953,494
12	Enter the <b>larger</b> of line 6 or line 11 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.	12	1,839,960

**Part III Additional Child Tax Credit**

13	This is your additional child tax credit . . . . .	13	15,884,285
----	--	----	------------

Enter this amount on  
Form 1040, line 68,  
Form 1040A, line 41, or  
Form 1040NR, line 62.

1040  
1040A  
1040NR

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8814**Department of the Treasury  
Internal Revenue Service**Parents' Election To Report  
Child's Interest and Dividends**► See instructions.  
► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 206,336

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** on page 2.

A Child's name (first, initial, and last)

Combined Totals for Form 8814

B Child's social security number

1st Child's SSN = 205,965

2nd Child's SSN = 95,544

3rd Child's SSN = 19,344

c If more than one Form 8814 is attached, check here

**Part I Child's Interest and Dividends To Report on Your Return**

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	100,244	
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	5,073	
<b>2a</b> Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	<b>2a</b>	164,334	
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	111,391	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	93,249	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$1,700 or less, skip lines 5 through 12 and go to line 13. If the total is \$8,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income. . . . .	<b>4</b>	206,254	
<b>5</b> Base amount . . . . .	<b>5</b>	1,700	00
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	92,823	
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>			
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	.	
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	.	
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	67,132	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	56,649	
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	71,273	
<b>12</b> Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	<b>12</b>	85,940	

**Part II Tax on the First \$1,700 of Child's Interest and Dividends**

<b>13</b> Amount not taxed . . . . .	<b>13</b>	850	00
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0-. . . . .	<b>14</b>	196,022	
<b>15</b> <b>Tax.</b> Is the amount on line 14 less than \$850? <input type="checkbox"/> <b>No.</b> Enter \$85 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	196,016	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8824**Department of the Treasury  
Internal Revenue Service**Like-Kind Exchanges**

(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

**2007**Attachment  
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 197,019

Identifying number

**Part I Information on the Like-Kind Exchange****Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

- 1 Description of like-kind property given up ▶ .....
- 2 Description of like-kind property received ▶ .....
- |   |   |   |   |
|---|---|---|---|
| 3 Date like-kind property given up was originally acquired (month, day, year) . . . . .   | 3 | / | / |
| 4 Date you actually transferred your property to other party (month, day, year) . . . . .   | 4 | / | / |
| 5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement . . . . . | 5 | / | / |
| 6 Date you actually received the like-kind property from other party (month, day, year). See instructions   | 6 | / | / |
- 7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No

**Part II Related Party Exchange Information**

- |                         |                     |                                    |
|-------------------------|---------------------|------------------------------------|
| 8 Name of related party | Relationship to you | Related party's identifying number |
|-------------------------|---------------------|------------------------------------|
- Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

- 9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? . . . . . ☐ Yes ☐ No
- 10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ Yes ☐ No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).



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

Your social security number

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received****Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up . . . . .	12	3,934		
13	Adjusted basis of other property given up . . . . .	13	2,288		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14	4,030		
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15	25,777		
16	FMV of like-kind property you received . . . . .	16	171,387		
17	Add lines 15 and 16 . . . . .	17	173,260		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18	194,723		
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	187,806		
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	21,780		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	21	3,970		
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22	22,166		
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	23,241		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	183,972		
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	193,400		

**Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales****Note:** This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .				
27	Description of divested property ► . . . . .				
28	Description of replacement property ► . . . . .				
29	Date divested property was sold (month, day, year) . . . . .	29	/	/	
30	Sales price of divested property (see instructions) . . . . .	30			
31	Basis of divested property . . . . .	31			
32	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32			
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33			
34	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) . . . . .	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) . . . . .	36			
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			



## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Expenses for Business Use of Your Home**

OMB No. 1545-0074

Form

**8829**

► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

► **See separate instructions.****2007**Attachment  
Sequence No. **66**Department of the Treasury  
Internal Revenue Service (99)

Name(s) of proprietor(s)

Total Forms Filed = Not available

Your social security number

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3. ►	7	%

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions <b>See instructions for columns (a) and (b) before completing lines 9-21.</b>	8	
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	
23	Multiply line 22, column (b) by line 7	23	
24	Carryover of operating expenses from 2006 Form 8829, line 42	24	
25	Add line 22 in column (a), line 23, and line 24	25	
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from Part III below	29	1,783,408
30	Carryover of excess casualty losses and depreciation from 2006 Form 8829, line 43	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	
33	Add lines 14, 26, and 32	33	
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> , Section B	34	48,049
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►	35	

**Part III Depreciation of Your Home**

36	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

**Part IV Carryover of Unallowed Expenses to 2008**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	659,687



## Qualified Adoption Expenses

OMB No. 1545-0074

Form

8839

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or 1040NR.

▶ See separate instructions.

2007

Attachment  
Sequence No. 38

Name(s) shown on return

Total Forms Filed = 111,480

Your social security number

**Before you begin:** See **Definitions** on page 1 of the instructions.**Part I Information About Your Eligible Child or Children**—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name First Last		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
				(c) born before 1990 and disabled	(d) a child with special needs	(e) a foreign child	
Child 1			108,606	634	32,797	30,437	108,598
Child 2			25,189	0	8,361	10,357	23,098

**Caution.** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.**Part II Adoption Credit**

	Child 1	Child 2		
2 Maximum adoption credit per child . . . . .	2 \$11,390	00	\$11,390	00
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	3			
4 Subtract line 3 from line 2 . . . . .	4			
5 <b>Qualified adoption expenses</b> (see page 4 of the instructions) . . . . .	5 60,370		9,411	
<b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2007.				
6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .	6			
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .	7		55,137	
8 Modified adjusted gross income (see page 4 of the instructions) . . . . .	8			
9 Is line 8 more than \$170,820? <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$170,820 from line 8 . . . . .	9			
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	10		×	
11 Multiply line 7 by line 10 . . . . .	11			
12 Subtract line 11 from line 7 . . . . .	12		54,304	
13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2006</b> Form 8839 instructions) . . . . .	13		63,829	
14 Add lines 12 and 13 . . . . .	14		108,524	
15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .	15			
16 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 49, line 51, and line 53; line 12 of the Line 11 Worksheet in Pub. 972 (see page 4 of the instructions); Form 8396, line 11; and Form 5695, line 15. <b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44, 46, and 48; line 12 of the Line 11 Worksheet in Pub. 972 (see page 4 of the instructions); Form 8396, line 11; and Form 5695, line 15.	16			
17 Subtract line 16 from line 15 . . . . .	17			
18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and include on Form 1040, line 54, or Form 1040NR, line 49. Check box <b>c</b> on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions) . . . . .	18		94,128	

**Part III Employer-Provided Adoption Benefits**

		Child 1		Child 2			
<b>19</b> Maximum exclusion per child . . . . .	<b>19</b>	\$11,390	00	\$11,390	00		
<b>20</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See page 5 of the instructions for the amount to enter.	<b>20</b>						
<b>21</b> Subtract line 20 from line 19 . . . . .	<b>21</b>						
<b>22</b> Employer-provided adoption benefits you received in 2007. This amount should be shown in box 12 of your 2007 Form(s) W-2 with code <b>T</b> . . . . .	<b>22</b>						
<b>23</b> Add the amounts on line 22 . . . . .	<b>23</b>						7,699
<b>24</b> Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2007, enter the amount from line 21 . . . . .	<b>24</b>						
<b>25</b> Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .	<b>25</b>						
<b>26</b> Modified adjusted gross income (from the worksheet on page 6 of the instructions) . . . . .	<b>26</b>						
<b>27</b> Is line 26 more than \$170,820? <input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> <b>Yes.</b> Subtract \$170,820 from line 26 . . . . .	<b>27</b>						
<b>28</b> Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>28</b>						
<b>29</b> Multiply line 25 by line 28 . . . . .	<b>29</b>						
<b>30</b> <b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .	<b>30</b>						4,935
<b>31</b> <b>Taxable benefits.</b> Is line 30 more than line 23? <input type="checkbox"/> <b>No.</b> Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	<b>31</b>						3,382

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2006, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2006.
- The total adoption expenses you paid in 2007 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2007 or earlier.
- You adopted a child with special needs and the adoption became final in 2007.

Form **8844****Empowerment Zone and Renewal  
Community Employment Credit**

OMB No. 1545-1444

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

**2007**  
Attachment  
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 36,166

Identifying number

**Part I Current Year Credit**

1	Enter the total qualified wages paid or incurred during <b>calendar year 2007</b> only (see instructions)		
a	Qualified empowerment zone wages . . . . . \$ . . . . . X 20% (.20)	<b>1a</b>	361
b	Qualified renewal community wages . . . . . \$ . . . . . X 15% (.15)	<b>1b</b>	1,181
2	Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	<b>2</b>	
3	Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	
6	Subtract line 5 from line 4 . . . . .	<b>6</b>	
7	Passive activity credit allowed for 2007 (see instructions) . . . . .	<b>7</b>	3,908
8	Carryforward of empowerment zone and renewal community employment credit to 2007 . . . . .	<b>8</b>	7,865
9	Carryback of empowerment zone and renewal community employment credit from 2008 (see instructions)	<b>9</b>	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, use this amount to complete Part II . . . . .	<b>10</b>	34,423
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .	<b>11</b>	
12	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Use this amount to complete Part II	<b>12</b>	

**Part II Allowable Credit**

13	Regular tax before credits:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44; Form 1040NR, line 41 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .</li> </ul>	<b>13</b>	
14	Alternative minimum tax:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>	<b>14</b>	9,629
15	Add lines 13 and 14 . . . . .	<b>15</b>	
16a	Credits from Form 1040, lines 47 through 50 and lines 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . .	<b>16a</b>	
b	Foreign tax credit . . . . .	<b>16b</b>	
c	Credits from Forms 5735 and 8834 . . . . .	<b>16c</b>	
d	Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .	<b>16d</b>	
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	<b>16e</b>	
f	Add lines 16a through 16e . . . . .	<b>16f</b>	
17	Net income tax. Subtract line 16f from line 15. If zero, skip lines 18 through 24 and enter -0- on line 25	<b>17</b>	31,308
18	Net regular tax. Subtract line 16f from line 13. If zero or less, enter -0-	<b>18</b>	31,247
19	Tentative minimum tax (see instructions) . . . . .	<b>19</b>	29,041
20	Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions) . . . . .	<b>20</b>	23,055
21	Multiply line 19 by 75% (.75) . . . . .	<b>21</b>	29,041
22	Enter the greater of line 20 or line 21 . . . . .	<b>22</b>	
23	Subtract line 22 from line 17. If zero or less, enter -0-	<b>23</b>	
24	General business credit (Form 3800, line 19) . . . . .	<b>24</b>	
25	Subtract line 24 from line 23 . . . . .	<b>25</b>	
26	<b>Credit allowed for the current year. Cooperatives, estates, and trusts.</b> Enter the <b>smaller</b> of line 12 or line 25. Report this amount on Form 1041, Schedule G, line 2c; or Form 1120-C, Schedule J, line 5c. If line 25 is smaller than line 12, see instructions. <b>All others.</b> Enter the <b>smaller</b> of line 10 or line 25. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; or the applicable line of your return. If line 25 is smaller than line 12, see instructions . . . . .	<b>26</b>	29,219

## NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8846****Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**

OMB No. 1545-1414

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

**2007**  
Attachment  
Sequence No. **98**

Name(s) shown on return

Identifying number

Total Forms Filed = 69,655

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.**Part I Current Year Credit**

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	3,847
2	Tips not subject to the credit provisions (see instructions)	2	668
3	Creditable tips. Subtract line 2 from line 1	3	3,847
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$97,500, see instructions and check here <input type="checkbox"/> Boxes Checked = * <input type="checkbox"/>	4	3,847
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	66,058
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	69,558
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	25,754
8	Subtract line 7 from line 6	8	45,410
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2007 from passive activities (see instructions)	9	15,863
10	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2008 (see instructions)	10	
11	Add lines 8 through 10. Use this amount to complete Part II	11	60,148

**Part II Allowable Credit**

12	Regular tax before credits (see instructions)	12	
13	Alternative minimum tax (see instructions)	13	
14	Add lines 12 and 13	14	
15a	Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49)	15a	
b	Foreign tax credit	15b	
c	Credits from Forms 5735 and 8834	15c	
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	15d	
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	15e	
f	Add lines 15a through 15e	15f	
16	Net income tax. Subtract line 15f from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21	16	62,344
17	Net regular tax. Subtract line 15f from line 12. If zero or less, enter -0-	17	62,096
18	Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions)	18	32,994
19	Subtract line 18 from line 16. If zero or less, enter -0-	19	
20a	General business credit (Form 3800, line 19)	20a	
b	Empowerment zone and renewal community employment credit (Form 8844, line 26)	20b	
c	Work opportunity credit (Form 5884, line 22)	20c	686
d	Alcohol fuels credit (Form 6478, line 24)	20d	128
e	Renewable electricity, refined coal, and Indian coal production credit (Form 8835, line 36)	20e	17,526
f	Add lines 20a through 20e	20f	
21	Subtract line 20f from line 19. If zero or less, enter -0-	21	
22	<b>Credit allowed for the current year.</b> Enter the smaller of line 11 or 21. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions	22	53,276



Form **8853**Department of the Treasury  
Internal Revenue Service**Archer MSAs and  
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **39**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

Name(s) shown on return

Total Forms Filed = 80,227

Social security number of MSA  
account holder. If both spouses  
have MSAs, see page 1 of the instructions ▶**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.**Part I General Information.** See page 2 of the instructions.

	Yes	No
<b>1a</b> Did you or your employer make contributions to your Archer MSA for 2007? . . . . .	<b>1a</b> Yes = 40,632	
<b>1b</b> If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)? . . . . .	<b>1b</b> Yes = 24,344	
<b>c</b> If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> Family		
<b>2a</b> If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2007? . . . . .	<b>2a</b> Yes = 21,217	
<b>2b</b> If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? . . . . .	<b>2b</b> Yes = 3,492	
<b>c</b> If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> Family		

**Part II Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part.  
If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

<b>3</b> Total employer contributions to your Archer MSA(s) for 2007 . . . . .	<b>3</b>	15,285	
<b>4</b> Archer MSA contributions you made for 2007, including those made from January 1, 2008, through April 15, 2008, that were for 2007. Do not include rollovers (see page 4 of the instructions) . . . . .	<b>4</b>	14,259	
<b>5</b> Limitation from the worksheet on page 3 of the instructions . . . . .	<b>5</b>	14,417	
<b>6</b> Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>6</b>	14,039	
<b>7 Archer MSA deduction.</b> Enter the <b>smallest</b> of line 4, 5, or 6 here. Also include this amount in the total on Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 34, enter "MSA" and the amount. . . . .	<b>7</b>	10,972	

**Caution:** If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instructions).**Part III Archer MSA Distributions**

<b>8a</b> Total distributions you and your spouse received in 2007 from all Archer MSAs (see page 4 of the instructions) . . . . .	<b>8a</b>	22,614	
<b>b</b> Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .	<b>8b</b>	82	
<b>c</b> Subtract line 8b from line 8a . . . . .	<b>8c</b>	22,539	
<b>9</b> Unreimbursed qualified medical expenses (see page 4 of the instructions). . . . .	<b>9</b>	17,588	
<b>10 Taxable Archer MSA distributions.</b> Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .	<b>10</b>	5,948	
<b>11a</b> If any of the distributions included on line 10 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . Boxes checked = 810 ▶ <input type="checkbox"/>			
<b>b Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "MSA" and the amount . . . . .	<b>11b</b>	5,944	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2007 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

<b>12</b> Total distributions you received in 2007 from all Medicare Advantage MSAs (see page 5 of the instructions) . . . . .	<b>12</b>	1,259	
<b>13</b> Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .	<b>13</b>	1,258	
<b>14 Taxable Medicare Advantage MSA distributions.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . .	<b>14</b>	*	
<b>15a</b> If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . Boxes Checked = 0 ▶ <input type="checkbox"/>			
<b>b Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "Med MSA" and the amount . . . . .	<b>15b</b>	*	



## 2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8853 (2007)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Attachment Sequence No. 39

Page 2

Name of policyholder (as shown on Form 1040)

Social security number  
of policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.If more than one Section C is attached, check here ☐

16a Name of insured ▶ ..... b Social security number of insured ▶ .....

17 In 2007, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? . . . . . Yes Boxes Checked = 635 ☐ Yes ☐ No

18 Was the insured a terminally ill individual? . . . . . Yes Boxes Checked = 2,231 ☐ Yes ☐ No

**Note:** If "Yes" and the **only** payments you received in 2007 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked . . . . .

19 28,492

**Caution: Do not** use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts . . . . .

20 26,826

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) . . . . .

21 1,653

22 Add lines 20 and 21 . . . . .

22 26,835

**Note:** If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$260 by the number of days in the LTC period . . . . .

23 29,800

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) . . . . .

24 28,139

25 Enter the **larger** of line 23 or line 24 . . . . .

25 35,047

26 Reimbursements for qualified LTC services provided for the insured during the LTC period . . . . .

26 14,158

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25 . . . . .

27 35,037

28 **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount . . . . .

28 1,150

Form

**8863**Department of the Treasury  
Internal Revenue Service (99)**Education Credits**  
**(Hope and Lifetime Learning Credits)**

- See instructions to find out if you are eligible to take the credits.  
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 7,499,740

Your social security number

**Caution:** • You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.

- You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** in the same year.

**Before you begin:** Figure the amount of any credit you are claiming on Form 1040, line 51.**Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.**

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$2,200 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
	Student # 1	2,944,042	2,944,686			2,939,675
	Student # 2	114,680	114,680			113,680
	Student # 3	2,366	2,366			2,366
	Student # 4	1,007	1,007			1,007
2	<b>Tentative Hope credit.</b> Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . . ►					2,944,686

**Part II Lifetime Learning Credit**

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1	4,750,668	4,750,666
	Student # 2	213,498	214,495
	Student # 3	8,439	8,438
4	Add the amounts on line 3, column (c), and enter the total . . . . . Student # 4 . . . . . 986 . . . . .	4,750,668	986
5	Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .	4,750,668	
6	<b>Tentative lifetime learning credit.</b> Multiply line 5 by 20% (.20) and go to Part III . . . . .	4,750,668	

**Part III Allowable Education Credits**

7	Tentative education credits. Add lines 2 and 6 . . . . .	7,491,700
8	Enter: \$114,000 if married filing jointly; \$57,000 if single, head of household, or qualifying widow(er) . . . . .	8 7,499,738
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .	9 7,499,738
10	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .	10 7,471,202
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	11 7,471,202
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .	12 7,471,202
13	Multiply line 7 by line 12 . . . . . ►	13 7,463,515
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .	14 7,441,548
15	Enter the total, if any, of your credits from Form 1040, lines 47, 48, and 51; or Form 1040A, lines 29 and 30 . . . . .	15 677,240
16	Subtract line 15 from line 14. If zero or less, <b>stop</b> . You cannot take any education credits . . . . . ►	16 7,441,548
17	<b>Education credits.</b> Enter the smaller of line 13 or line 16 here and on Form 1040, line 49, or Form 1040A, line 31 . . . . . ►	17 7,435,045

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

Form

**8864****Biodiesel and Renewable Diesel Fuels Credit**

OMB No. 1545-1924

NUMBER OF RETURNS FILED FOR SELECTED LINES

► Attach to your tax return.

**2007**Attachment  
Sequence No. **141**Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Total Forms Filed = 4,306

Identifying number

**Caution:** You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel)	1	\$ .50	67	
2	Agri-biodiesel	2	\$1.00	142	
3	Renewable diesel	3	\$1.00	*	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$ .50	0	
5	Agri-biodiesel included in a biodiesel mixture	5	\$1.00	0	
6	Renewable diesel included in a renewable diesel mixture	6	\$1.00	0	
7	Qualified agri-biodiesel production (gallons sold)	7	\$ .10	*	
8	Add lines 1 through 7. Include this amount in your income for 2007 (see instructions)		8	214	
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts		9	4,092	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1m		10	4,306	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust		11		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1m		12		

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

### Definitions and Special Rules

#### Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a separate sheet with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 or Pub. 510, Excise Taxes, for the model certificate and statement.

#### Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Biodiesel includes both agri-biodiesel and biodiesel other than agri-biodiesel.

#### Agri-Biodiesel

Agri-biodiesel means biodiesel derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds, and from animal fats.

Form

**8880**Department of the Treasury  
Internal Revenue ServiceNUMBER OF RETURNS FILED FOR SELECTED LINES  
**Credit for Qualified Retirement Savings Contributions**

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

▶ See instructions on back.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **55**

Name(s) shown on return

Total Forms Filed = 6,429,354

Your social security number

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$26,000 (\$39,000 if head of household; \$52,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1990, **(b)** is claimed as a dependent on someone else's 2007 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
<b>1</b> Traditional and Roth IRA contributions for 2007. <b>Do not</b> include rollover contributions . . . . .	<b>1</b> 762,587	272,205
<b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2007 (see instructions) . . . . .	<b>2</b> 4,740,966	951,016
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b> 5,261,317	1,166,384
<b>4</b> Certain distributions received <b>after</b> 2004 and <b>before</b> the due date (including extensions) of your 2007 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .	<b>4</b> 216,291	112,070
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b> 5,245,556	1,154,479
<b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .	<b>6</b> 5,246,555	1,154,479
<b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .		<b>7</b> 5,995,549
<b>8</b> Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36 . . . . .	<b>8</b> 5,995,549	
<b>9</b> Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$15,500	.5	.5	.5
\$15,500	\$17,000	.5	.5	.2
\$17,000	\$23,250	.5	.5	.1
\$23,250	\$25,500	.5	.2	.1
\$25,500	\$26,000	.5	.1	.1
\$26,000	\$31,000	.5	.1	.0
\$31,000	\$34,000	.2	.1	.0
\$34,000	\$39,000	.1	.1	.0
\$39,000	\$52,000	.1	.0	.0
\$52,000	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

<b>10</b> Multiply line 7 by line 9 . . . . .	<b>10</b> 5,984,635
<b>11</b> Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43 . . . . .	<b>11</b> 5,904,859
<b>12 1040 filers:</b> Enter the total of your credits from lines 47 through 49, and 51. <b>1040A filers:</b> Enter the total of your credits from lines 29 through 31. <b>1040NR filers:</b> Enter the total of your credits from lines 44 and 46.	<b>12</b> 903,581
<b>13</b> Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .	<b>13</b> 5,873,120
<b>14 Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53; Form 1040A, line 33; or Form 1040NR, line 48 . . . . .	<b>14</b> 5,862,206

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8889**NUMBER OF RETURNS FILED FOR SELECTED LINES  
**Health Savings Accounts (HSAs)**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **53**Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

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

Total Forms Filed = 1,243,268

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See page 3 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>1</b> Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2007 (see page 4 of the instructions) <del>Self-Only Boxes = 488,463. Family Boxes = 626,845</del> ▶		
<b>2</b> HSA contributions you made for 2007 (or those made on your behalf), including those made from January 1, 2008, through April 15, 2008, that were for 2007. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions)	<b>2</b>	639,011
<b>3</b> If you were under age 55 at the end of 2007, and on the first day of <b>every</b> month during 2007, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$2,850 (\$5,650 for family coverage) (see page 4 of the instructions)	<b>3</b>	978,561
<b>4</b> Enter the amount you and your employer contributed to your Archer MSAs for 2007 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2007, also include any amount contributed to your spouse's Archer MSAs	<b>4</b>	13,666
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	978,517
<b>6</b> Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2007, see the instructions on page 4 for the amount to enter	<b>6</b>	973,850
<b>7</b> If you were age 55 or older at the end of 2007, married, and you or your spouse had family coverage under an HDHP at any time during 2007, enter your additional contribution amount (see page 4 of the instructions)	<b>7</b>	99,932
<b>8</b> Add lines 6 and 7	<b>8</b>	976,712
<b>9</b> Employer contributions made to your HSAs for 2007	<b>9</b>	599,550
<b>10</b> Qualified HSA funding distributions	<b>10</b>	19,461
<b>11</b> Add lines 9 and 10	<b>11</b>	609,089
<b>12</b> Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>	936,175
<b>13</b> <b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).	<b>13</b>	592,526

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

<b>14a</b> Total distributions you received in 2007 from all HSAs (see page 6 of the instructions)	<b>14a</b>	827,561
<b>b</b> Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see page 6 of the instructions)	<b>14b</b>	15,739
<b>c</b> Subtract line 14b from line 14a	<b>14c</b>	822,528
<b>15</b> Unreimbursed qualified medical expenses (see page 6 of the instructions)	<b>15</b>	752,747
<b>16</b> <b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	<b>16</b>	90,475
<b>17a</b> If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 6 of the instructions), check here <del>Total Boxes Checked = 24,371</del> ▶ <input type="checkbox"/>		
<b>b</b> <b>Additional 10% tax</b> (see page 6 of the instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "HSA" and the amount	<b>17b</b>	78,332



Form

**8903**Department of the Treasury  
Internal Revenue ServiceNUMBER OF RETURNS FILED FOR SELECTED LINES  
**Domestic Production Activities Deduction**

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

OMB No. 1545-1984

**2007**Attachment  
Sequence No. **143**

Name(s) as shown on return				Identifying number	
Total Forms Filed = 532,517					
1	Domestic production gross receipts (DPGR)			1	284,496
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3			2	173,010
3	If you are using the section 861 method, enter deductions and losses allocable to DPGR. All others, see instructions			3	190,797
4	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4			4	73,829
5	Add lines 2 through 4			5	271,620
6	Subtract line 5 from line 1			6	281,866
7	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)			7	275,805
8	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10			8	
9	Amount allocated to beneficiaries of the estate or trust (see instructions)			9	
10	<b>Qualified production activities income.</b> Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20			10	494,181
11	Income limitation (see instructions):			11	492,684
	<ul style="list-style-type: none"> <li>Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction</li> <li>All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)</li> </ul>				
12	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20			12	488,252
13	Enter 6% of line 12			13	487,391
14	Form W-2 wages (see instructions)			14	232,348
15	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			15	262,502
16	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18			16	
17	Amount allocated to beneficiaries of the estate or trust (see instructions)			17	
18	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16			18	467,879
19	Form W-2 wage limitation. Enter 50% of line 18			19	467,882
20	Enter the smaller of line 13 or line 19			20	467,347
21	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			21	16,147
22	Expanded affiliated group allocation (see instructions)			22	185
23	<b>Domestic production activities deduction.</b> Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			23	478,215



Form

**8910****Alternative Motor Vehicle Credit**

OMB No. 1545-1998

**2007**Attachment  
Sequence No. **152**Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Name(s) shown on return

Total Forms Filed = 176,161

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 8 and 12.

		(a)	(b)	(c)
1 Year, make, and model of vehicle . . . . .	<b>1</b>			
2 Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b>	/ /	/ /	/ /
3 Maximum credit allowable (see instructions) . . . . .	<b>3</b>			
4 Phaseout percentage (see instructions) . . . . .	<b>4</b>	%	%	%
5 <b>Tentative credit.</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			

**Part II Credit for Business/Investment Use Part of Vehicle**

6 Business/investment use percentage (see instructions) . . . . .	<b>6</b>	%	%	%
7 Multiply line 5 by line 6 . . . . .	<b>7</b>			
8 Add columns (a) through (c) on line 7 . . . . .	<b>8</b>		18,994	
9 Alternative motor vehicle credit from partnerships and S corporations . . . . .	<b>9</b>		65	
10 <b>Business/investment use part of credit.</b> Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s . . . . .	<b>10</b>		19,060	

**Part III Credit for Personal Use Part of Vehicle**

11 Subtract line 7 from line 5 . . . . .	<b>11</b>			
12 Add columns (a) through (c) on line 11 . . . . .	<b>12</b>		172,461	
13 Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 41) . . . . .</li> <li>Other filers. Enter the regular tax before credits from your return . . . . .</li> </ul>	<b>13</b>			
14 Credits that reduce regular tax before the alternative motor vehicle credit: a Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . . b Foreign tax credit . . . . . c Qualified electric vehicle credit (Form 8834, line 11) . . . . . d Add lines 14a through 14c . . . . .	<b>14a</b> <b>14b</b> <b>14c</b> <b>14d</b>	  0 75,195		
15 Net regular tax. Subtract line 14d from line 13. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 10 . . . . .	<b>15</b>		168,065	
16 Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . .</li> </ul>	<b>16</b>		128,682	
17 Subtract line 16 from line 15. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 10 . . . . .	<b>17</b>		158,673	
18 <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 12 or 17 here and on Form 1040, line 55; Form 1040NR, line 50; or the appropriate line of your return. If line 17 is smaller than line 12, see instructions . . . . .	<b>18</b>		156,495	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37720F

Form **8910** (2007)

Form **8917**Department of the Treasury  
Internal Revenue Service

## NUMBER OF RETURNS FILED FOR SELECTED LINES

**Tuition and Fees Deduction**

▶ See Instructions.

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **63**

Name(s) shown on return

Total Forms Filed = 4,471,217

Your social security number

**You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student in the same year.****Before you begin:**

- ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.
- ✓ If you file Form 1040, use the instructions for line 36 to figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
First name	Last name		
	Student 1 SSN =	4,462,211	4,462,211
	Student 2 SSN =	333,362	333,362
	Student 3 SSN =	14,942	14,942
	Student 4 SSN =	137	137
2	Add the amounts on line 1, column (c), and enter the total	2	4,462,220
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b> • Form 1040A, lines 16 through 18	4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly) You cannot take the deduction for tuition and fees	5	4,419,940
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 2, or \$2,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19. <input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 2, or \$4,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.	6	4,457,152

\*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, use Worksheet 6-1 in Pub. 970 to figure the amount to enter.

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

**General Instructions****Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2007**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.



**TIP** You may be able to take the Hope credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, *Education Credits*, and Pub. 970, *Tax Benefits for Education*, for more information about the Hope and lifetime learning credits.

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2007 for academic periods beginning in 2007 and the first 3 months of 2008.



**CAUTION** Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses on page 2.

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2007 and must claim an exemption for the student as a dependent on your 2007 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.

**THE FOLLOWING PAGES OF THE TEXT ARE THE  
CORRESPONDING DOLLAR AMOUNTS OF SELECTED  
LINES FILED (IN THOUSANDS OF DOLLARS).**



## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return 2007**

IRS Use Only—Do not write or staple in this space.

**Label**

(See instructions on page 12.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential****Election Campaign**

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning , 2007, ending , 20	
Your first name and initial	Last name
Total of all returns filed = 142,978,806	
If a joint return, spouse's first name and initial	Last name
1040 = 86,300,563	Electronically Filed Returns = 87,851,490
Home address (number and street). If you have a P.O. box, see page 12.	Apt. no.
1040A = 33,507,223	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.	
1040EZ = ^23,171,020	^Includes 78,013 1040EZ-T returns

OMB No. 1545-0074

**Your social security number****Spouse's social security number**

▲ You must enter your SSN(s) above. ▲

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

☐ You ☐ Spouse

**Filing Status**

Check only one box.

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

**Exemptions**

If more than four dependents, see page 15.

6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	<b>Boxes checked on 6a and 6b</b> <b>No. of children on 6c who:</b> <input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see page 16) <b>Dependents on 6c not entered above</b> <b>Add numbers on lines above ▶</b>
b <input type="checkbox"/> Spouse	
c <b>Dependents:</b>	
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)	
d Total number of exemptions claimed	

**Income**

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

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2	depend. other earned inc. = 145,635	7	5,842,269,820
8a Taxable interest. Attach Schedule B if required		8a	268,058,182
b Tax-exempt interest. Do not include on line 8a	8b 79,351,341		
9a Ordinary dividends. Attach Schedule B if required		9a	237,052,127
b Qualified dividends (see page 19)	9b 155,872,285		
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)		10	27,046,648
11 Alimony received		11	8,759,334
12 Business income or (loss). Attach Schedule C or C-EZ 13* Cap gain distrib = 11,981,884		12	279,736,261
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		13	895,673,985
14 Other gains or (losses). Attach Form 4797		14	4,356,741
15a IRA distributions 15a 189,848,217	b Taxable amount (see page 21)	15b	147,959,327
16a Pensions and annuities 16a 851,528,103	b Taxable amount (see page 22)	16b	490,581,465
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	453,450,912
18 Farm income or (loss). Attach Schedule F		18	-14,693,259
19 Unemployment compensation		19	29,415,079
20a Social security benefits 20a 382,324,621	b Taxable amount (see page 24)	20b	167,186,633
21 Other income. List type and amount (see page 24)		21	36,140,255
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶		22	8,810,738,960

**Adjusted Gross Income**

23 Educator expenses (see page 26)	23	925,997	21 Net Operat. loss = 86,369,141
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	420,756	21 Stock options = 551,250
25 Health savings account deduction. Attach Form 8889	25	1,500,881	21 Cancell of debt = 1,881,848
26 Moving expenses. Attach Form 3903	26	2,903,022	21 For. earn. inc. excl. 19,888,233
27 One-half of self-employment tax. Attach Schedule SE	27	24,759,998	21 Gambling inc. = 30,139,091
28 Self-employed SEP, SIMPLE, and qualified plans	28	22,262,415	
29 Self-employed health insurance deduction (see page 26)	29	21,283,306	
30 Penalty on early withdrawal of savings	30	352,592	
31a Alimony paid b Recipient's SSN ▶	31a	9,496,674	
32 IRA deduction (see page 27)	32	12,876,504	
33 Student loan interest deduction (see page 30)	33	7,463,755	36 Archer MSA = 21,748
34 Tuition and fees deduction. Attach Form 8917	34	10,578,961	36 Housing ded. = 98,011
35 Domestic production activities deduction. Attach Form 8903	35	6,780,483	36 Other adj. = 1,295,091
36 Add lines 23 through 31a and 32 through 35	36	123,020,191	
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	8,687,718,769	

**Tax and Credits****Standard Deduction for—**

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

• All others:

Single or Married filing separately, \$5,350

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

Head of household, \$7,850

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1943, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1943, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b>		Basic Stand. Ded. = 635,824,934 Add. Stand. Ded. = 18,356,722
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>39b</b>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	1,333,036,542
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	6,871,049,690
<b>42</b>	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	<b>42</b>	943,171,372
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	6,063,263,892
<b>44</b>	<b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> Form(s) 8889	<b>44</b>	1,155,415,243
<b>45</b>	<b>Alternative minimum tax</b> (see page 36). Attach Form 6251	<b>45</b>	24,109,512
<b>46</b>	Add lines 44 and 45	<b>46</b>	1,179,538,578
<b>47</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>47</b>	3,483,152
<b>48</b>	Credit for the elderly or the disabled. Attach Schedule R	<b>48</b>	12,469
<b>49</b>	Education credits. Attach Form 8863	<b>49</b>	6,910,412
<b>50</b>	Residential energy credits. Attach Form 5695	<b>50</b>	1,007,577
<b>51</b>	Foreign tax credit. Attach Form 1116 if required	<b>51</b>	15,435,196
<b>52</b>	Child tax credit (see page 39). Attach Form 8901 if required	<b>52</b>	31,556,282
<b>53</b>	Retirement savings contributions credit. Attach Form 8880	<b>53</b>	976,846
<b>54</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859 <b>c</b> <input type="checkbox"/> Form 8839	<b>54</b>	
<b>55</b>	Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form	<b>55</b>	
<b>56</b>	Add lines 47 through 55. These are your <b>total credits</b>	<b>56</b>	62,630,766
<b>57</b>	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	<b>57</b>	1,116,907,812

**Other Taxes**

<b>58</b>	Self-employment tax. Attach Schedule SE	<b>58</b>	49,511,062
<b>59</b>	Unreported social security and Medicare tax from: <b>a</b> <input type="checkbox"/> Form 4137 <b>b</b> <input type="checkbox"/> Form 8919	<b>59</b>	a= 30,331 b= 32,241
<b>60</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>60</b>	5,004,547
<b>61</b>	Advance earned income credit payments from Form(s) W-2, box 9	<b>61</b>	69,336
<b>62</b>	Household employment taxes. Attach Schedule H	<b>62</b>	914,059
<b>63</b>	Add lines 57 through 62. This is your <b>total tax</b> Recapture Tax = 413,740 Other taxes = 381,256	<b>63</b>	1,173,264,964

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	912,563,316
<b>65</b>	2007 estimated tax payments and amount applied from 2006 return	<b>65</b>	284,119,655
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	48,539,994
<b>b</b>	Nontaxable combat pay election <b>66b</b> 109,650		
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see page 59)	<b>67</b>	2,519,084
<b>68</b>	Additional child tax credit. Attach Form 8812	<b>68</b>	16,690,219
<b>69</b>	Amount paid with request for extension to file (see page 59)	<b>69</b>	96,167,969
<b>70</b>	Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	<b>70</b>	
<b>71</b>	Refundable credit for prior year minimum tax from Form 8801, line 27	<b>71</b>	151,643
<b>72</b>	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	<b>72</b>	1,361,454,082

**Refund**

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

<b>73</b>	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	316,924,652
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	267,872,391
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2008 estimated tax</b>	<b>75</b>	49,052,261
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 60	<b>76</b>	130,607,837
<b>77</b>	Estimated tax penalty (see page 61)	<b>77</b>	1,872,302

**Third Party Designee**

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

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

**Sign Here**

Joint return? See page 13. 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, <b>both</b> must sign.	Date	Spouse's occupation	

**Paid Preparer's Use Only**

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



## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040**

Department of the Treasury—Internal Revenue Service

**U.S. Individual Income Tax Return 2007**

IRS Use Only—Do not write or staple in this space.

**Label**

(See instructions on page 12.)

**Use the IRS label.**

Otherwise, please print or type.

L  
A  
B  
E  
L  
  
H  
E  
R  
E

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning , 2007, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Total 1040 ONLY returns filed = 86,300,563

If a joint return, spouse's first name and initial

Last name

**Your social security number****Spouse's social security number**

Home address (number and street). If you have a P.O. box, see page 12.

Apt. no.

Electronically filed forms 1040 Only = 47,982,634

▲ You must enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.

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

**Presidential****Election Campaign**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12) ▶ ☐ You ☐ Spouse**Filing Status**

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See page 13.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child (see page 14)**Exemptions**

If more than four dependents, see page 15.

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6ab ☐ **Spouse**c **Dependents:**

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if qualifying child for child tax credit (see page 15)**Boxes checked on 6a and 6b****No. of children on 6c who:**

• lived with you

• did not live with you due to divorce or separation (see page 16)

**Dependents on 6c not entered above****Add numbers on lines above ▶**

d Total number of exemptions claimed

**Income**

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

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

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	4,654,803,923
8a	Taxable interest. Attach Schedule B if required	8a	253,418,458
b	Tax-exempt interest. Do not include on line 8a	8b	78,943,162
9a	Ordinary dividends. Attach Schedule B if required	9a	234,459,299
b	Qualified dividends (see page 19)	9b	154,569,655
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	27,046,648
11	Alimony received	11	8,759,334
12	Business income or (loss). Attach Schedule C or C-EZ 13* Çap Gain Dıştrib = 10,553,675	12	279,736,261
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	895,673,985
14	Other gains or (losses). Attach Form 4797	14	4,356,741
15a	IRA distributions 15a 176,639,218	b	Taxable amount (see page 21)
16a	Pensions and annuities 16a 761,620,536	b	Taxable amount (see page 22)
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	453,450,912
18	Farm income or (loss). Attach Schedule F	18	-14,693,259
19	Unemployment compensation	19	18,632,104
20a	Social security benefits 20a 303,491,166	b	Taxable amount (see page 24)
21	Other income. List type and amount (see page 24)	21	34,229,171
22	Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	22	7,493,563,335

**Adjusted Gross Income**

23	Educator expenses (see page 26)	23	786,825	21	Net Operat. Loss = 86,369,141
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	420,756	21	Stock options = 551,250
25	Health savings account deduction. Attach Form 8889	25	1,500,881	21	Cancell of debt = 1,881,848
26	Moving expenses. Attach Form 3903	26	2,903,022	21	For. earn. inc. excl = 19,888,233
27	One-half of self-employment tax. Attach Schedule SE	27	24,759,998	21	Gambling inc. = 30,139,091
28	Self-employed SEP, SIMPLE, and qualified plans	28	22,262,415		
29	Self-employed health insurance deduction (see page 26)	29	21,283,306		
30	Penalty on early withdrawal of savings	30	352,592		
31a	Alimony paid b Recipient's SSN ▶	31a	9,496,674		
32	IRA deduction (see page 27)	32	11,631,429		
33	Student loan interest deduction (see page 30)	33	5,177,068	36	Archer MSA = 21,748
34	Tuition and fees deduction. Attach Form 8917	34	8,223,876	36	Housing ded. = 98,011
35	Domestic production activities deduction. Attach Form 8903	35	6,780,483	36	Other adj. = 1,295,091
36	Add lines 23 through 31a and 32 through 35	36	116,994,173		
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ▶	37	7,376,569,161		

Form 1040 (2007)

Page **2****Tax and Credits****Standard Deduction for—**

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

• All others:

Single or Married filing separately, \$5,350

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

Head of household, \$7,850

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1943, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1943, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b>		Basic Stand Ded. = 260,724,927 Add. Stand. Ded. = 11,397,481
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>39b</b>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	1,333,036,542
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	5,924,801,906
<b>42</b>	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	<b>42</b>	626,935,766
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	5,371,192,461
<b>44</b>	<b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> Form(s) 8889	<b>44</b>	1,062,209,822
<b>45</b>	<b>Alternative minimum tax</b> (see page 36). Attach Form 6251	<b>45</b>	24,107,229
<b>46</b>	Add lines 44 and 45	<b>46</b>	1,086,330,875
<b>47</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>47</b>	2,530,284
<b>48</b>	Credit for the elderly or the disabled. Attach Schedule R	<b>48</b>	4,222
<b>49</b>	Education credits. Attach Form 8863	<b>49</b>	4,778,117
<b>50</b>	Residential energy credits. Attach Form 5695	<b>50</b>	1,007,577
<b>51</b>	Foreign tax credit. Attach Form 1116 if required	<b>51</b>	15,435,196
<b>52</b>	Child tax credit (see page 39). Attach Form 8901 if required	<b>52</b>	22,701,465
<b>53</b>	Retirement savings contributions credit. Attach Form 8880	<b>53</b>	510,409
<b>54</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859 <b>c</b> <input type="checkbox"/> Form 8839	<b>54</b>	
<b>55</b>	Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form	<b>55</b>	
<b>56</b>	Add lines 47 through 55. These are your <b>total credits</b>	<b>56</b>	50,216,102
<b>57</b>	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	<b>57</b>	1,036,114,773

**Other Taxes**

<b>58</b>	Self-employment tax. Attach Schedule SE	<b>58</b>	49,511,062
<b>59</b>	Unreported social security and Medicare tax from: <b>a</b> <input type="checkbox"/> Form 4137 <b>b</b> <input type="checkbox"/> Form 8919	<b>59</b>	a= 30,331 b= 32,241
<b>60</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>60</b>	3,076,536
<b>61</b>	Advance earned income credit payments from Form(s) W-2, box 9	<b>61</b>	50,297
<b>62</b>	Household employment taxes. Attach Schedule H	<b>62</b>	914,059
<b>63</b>	Add lines 57 through 62. This is your <b>total tax</b> Recapture tax = 413,740 Other taxes = 381,256	<b>63</b>	1,092,417,136

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	787,253,230
<b>65</b>	2007 estimated tax payments and amount applied from 2006 return	<b>65</b>	282,973,273
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	18,195,200
<b>b</b>	Nontaxable combat pay election <b>66b</b> 46,020		
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see page 59)	<b>67</b>	2,515,780
<b>68</b>	Additional child tax credit. Attach Form 8812	<b>68</b>	8,107,456
<b>69</b>	Amount paid with request for extension to file (see page 59)	<b>69</b>	96,141,853
<b>70</b>	Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	<b>70</b>	
<b>71</b>	Refundable credit for prior year minimum tax from Form 8801, line 27	<b>71</b>	508,074
<b>72</b>	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	<b>72</b>	1,196,018,642

**Refund**

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

<b>73</b>	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	228,519,265
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	179,542,304
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2008 estimated tax</b>	<b>75</b>	48,976,961
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 60	<b>76</b>	126,749,611
<b>77</b>	Estimated tax penalty (see page 61)	<b>77</b>	1,831,852

**Third Party Designee**

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

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

**Sign Here**

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

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

**Paid Preparer's Use Only**

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

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Department of the Treasury—Internal Revenue Service

Form **1040****U.S. Individual Income Tax Return 2007**

IRS Use Only—Do not write or staple in this space.

**Label**

(See instructions on page 12.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential****Election Campaign**

For the year Jan. 1–Dec. 31, 2007, or other tax year beginning , 2007, ending , 20	
Your first name and initial	Last name
Electronically Filed Returns = 87,851,490	
If a joint return, spouse's first name and initial	Last name
1040's E-filed = 47,982,634	
Home address (number and street). If you have a P.O. box, see page 12.	Apt. no.
1040A's E-filed = 25,420,635	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 12.	
1040EZ's E-filed = 14,448,221	

OMB No. 1545-0074

**Your social security number****Spouse's social security number**

▲ You must enter your SSN(s) above. ▲

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

☐ You ☐ Spouse

**Filing Status**

Check only one box.

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

**Exemptions**

If more than four dependents, see page 15.

6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	<b>Boxes checked on 6a and 6b</b> <b>No. of children on 6c who:</b> • lived with you • did not live with you due to divorce or separation (see page 16) <b>Dependents on 6c not entered above</b> <b>Add numbers on lines above ▶</b>
b <input type="checkbox"/> Spouse	
c <b>Dependents:</b>	
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 15)	
d Total number of exemptions claimed	

**Income**

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

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

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	3,609,639,144
8a Taxable interest. Attach Schedule B if required	8a	95,123,390
b Tax-exempt interest. Do not include on line 8a	8b	26,755,277
9a Ordinary dividends. Attach Schedule B if required	9a	80,108,656
b Qualified dividends (see page 19)	9b	50,739,699
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	15,450,139
11 Alimony received	11	4,617,245
12 Business income or (loss). Attach Schedule C or C-EZ 13* Cap Gain Dist. = 5,311,764	12	121,682,665
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	251,839,641
14 Other gains or (losses). Attach Form 4797	14	180,231
15a IRA distributions 15a 87,709,495	15b	71,186,308
16a Pensions and annuities 16a 448,965,804	16b	250,569,397
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	157,482,109
18 Farm income or (loss). Attach Schedule F	18	-8,069,336
19 Unemployment compensation	19	19,849,435
20a Social security benefits 20a 192,253,886	20b	80,602,028
21 Other income. List type and amount (see page 24)	21	15,442,385
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	4,752,923,300

**Adjusted Gross Income**

23 Educator expenses (see page 26)	23	615,558	21 Net Operat. Loss = 26,502,737
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	252,314	21 Stock options = 167,866
25 Health savings account deduction. Attach Form 8889	25	793,873	21 Cancell. of debt = 851,911
26 Moving expenses. Attach Form 3903	26	2,016,560	21 For. earn. inc. excl. = 4,802,783
27 One-half of self-employment tax. Attach Schedule SE	27	11,155,823	21 Gambling inc. = 12,361,707
28 Self-employed SEP, SIMPLE, and qualified plans	28	9,649,156	
29 Self-employed health insurance deduction (see page 26)	29	9,857,539	
30 Penalty on early withdrawal of savings	30	165,591	
31a Alimony paid b Recipient's SSN ▶	31a	5,050,015	
32 IRA deduction (see page 27)	32	6,527,884	
33 Student loan interest deduction (see page 30)	33	4,257,519	36 MSA Ded. = 5,853
34 Tuition and fees deduction. Attach Form 8917	34	6,930,501	36 Housing Ded. = 36,507
35 Domestic production activities deduction. Attach Form 8903	35	2,438,355	36 Other adj. = 574,538
36 Add lines 23 through 31a and 32 through 35	36	61,473,316	
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	4,691,449,983	

**Tax and Credits****Standard Deduction for—**

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

• All others:

Single or Married filing separately, \$5,350

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

Head of household, \$7,850

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1943, <input type="checkbox"/> <b>Blind.</b> <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1943, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked</b> <b>39a</b>		Basic Stand. Ded. = 400,881,022 Add. Stand. Ded. = 8,650,226
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here <b>39b</b>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	745,402,399
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	3,604,073,465
<b>42</b>	If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33	<b>42</b>	616,644,960
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	3,073,387,454
<b>44</b>	<b>Tax</b> (see page 33). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> Form(s) 8889	<b>44</b>	552,521,824
<b>45</b>	<b>Alternative minimum tax</b> (see page 36). Attach Form 6251	<b>45</b>	10,033,643
<b>46</b>	Add lines 44 and 45	<b>46</b>	562,561,681
<b>47</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>47</b>	2,754,697
<b>48</b>	Credit for the elderly or the disabled. Attach Schedule R	<b>48</b>	5,705
<b>49</b>	Education credits. Attach Form 8863	<b>49</b>	4,916,840
<b>50</b>	Residential energy credits. Attach Form 5695	<b>50</b>	674,718
<b>51</b>	Foreign tax credit. Attach Form 1116 if required	<b>51</b>	2,470,836
<b>52</b>	Child tax credit (see page 39). Attach Form 8901 if required	<b>52</b>	23,673,102
<b>53</b>	Retirement savings contributions credit. Attach Form 8880	<b>53</b>	742,033
<b>54</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8859 <b>c</b> <input type="checkbox"/> Form 8839	<b>54</b>	
<b>55</b>	Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form	<b>55</b>	
<b>56</b>	Add lines 47 through 55. These are your <b>total credits</b>	<b>56</b>	36,609,909
<b>57</b>	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	<b>57</b>	525,951,772
<b>58</b>	Self-employment tax. Attach Schedule SE	<b>58</b>	22,306,889
<b>59</b>	Unreported social security and Medicare tax from: <b>a</b> <input type="checkbox"/> Form 4137 <b>b</b> <input type="checkbox"/> Form 8919	<b>59</b>	a = 17,403 b = 15,551
<b>60</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>60</b>	3,076,536
<b>61</b>	Advance earned income credit payments from Form(s) W-2, box 9	<b>61</b>	50,297
<b>62</b>	Household employment taxes. Attach Schedule H	<b>62</b>	276,455
<b>63</b>	Add lines 57 through 62. This is your <b>total tax</b> Recapture Tax = 110,506 Other Taxes = 133,754	<b>63</b>	551,939,172

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	532,586,398
<b>65</b>	2007 estimated tax payments and amount applied from 2006 return	<b>65</b>	95,800,679
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	41,069,593
<b>b</b>	Nontaxable combat pay election <b>66b</b> 96,930		
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see page 59)	<b>67</b>	1,476,038
<b>68</b>	Additional child tax credit. Attach Form 8812	<b>68</b>	12,753,664
<b>69</b>	Amount paid with request for extension to file (see page 59)	<b>69</b>	22,149,072
<b>70</b>	Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	<b>70</b>	
<b>71</b>	Refundable credit for prior year minimum tax from Form 8801, line 27	<b>71</b>	255,605
<b>72</b>	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	<b>72</b>	706,148,358

**Refund**

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

<b>73</b>	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	206,149,758
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	192,768,792
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2008 estimated tax</b>	<b>75</b>	13,380,966
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 60	<b>76</b>	52,629,975
<b>77</b>	Estimated tax penalty (see page 61)	<b>77</b>	689,403

**Third Party Designee**

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

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

**Sign Here**

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

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

**Paid Preparer's Use Only**

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



Form

2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Department of the Treasury—Internal Revenue Service AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**1040A****U.S. Individual Income Tax Return****2007**

IRS Use Only—Do not write or staple in this space.

**Label**

(See page 15.)

**Use the IRS label.**

Otherwise, please print or type.

**Presidential****Election Campaign**L  
A  
B  
E  
L  
  
H  
E  
R  
E

Your first name and initial

Last name

Total Forms Filed = 33,507,223

If a joint return, spouse's first name and initial

Last name

Total Forms Filed Electronically = 25,420,635

Home address (number and street). If you have a P.O. box, see page 15.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 15.

Single = 11,874,291

Joint = 8,982,553

OMB No. 1545-0074

**Your social security number****Spouse's social security number**

▲ You must enter your SSN(s) above. ▲

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

**Filing status**

Check only one box.

**1** ☐

Single

**4** ☐

Head of household (with qualifying person). (See page 16.)

**2** ☐

Married filing jointly (even if only one had income)

If the qualifying person is a child but not your dependent,

**3** ☐

Married filing separately. Enter spouse's SSN above and

enter this child's name here. ▶

full name here. ▶

**5** ☐

Qualifying widow(er) with dependent child (see page 17)

**Exemptions****6a** ☐

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

**b** ☐

Spouse

**c**

Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 18)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 19)

Dependents on 6c not entered above

Add numbers on lines above ▶

If more than six dependents, see page 18.

**d** Total number of exemptions claimed.**Income****Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.**

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

Enclose, but do not attach, any payment.

**7** Wages, salaries, tips, etc. Attach Form(s) W-2.**7**

786,384,938

**8a** Taxable interest. Attach Schedule 1 if required.**8a**

14,029,845

**b** Tax-exempt interest. Do not include on line 8a.**8b**

408,161

**9a** Ordinary dividends. Attach Schedule 1 if required.**9a**

2,592,828

**b** Qualified dividends (see page 22).**9b**

1,302,630

**10** Capital gain distributions (see page 22).**10**

1,428,210

**11a**

IRA distributions.

**11a**

13,208,999

**11b**

Taxable amount (see page 22).

**11b**

11,052,426

**12a**

Pensions and annuities.

**12a**

89,907,567

**12b**

Taxable amount (see page 23).

**12b**

70,356,302

Other Income = 1,232,997

**13** Unemployment compensation and Alaska Permanent Fund dividends.**13**

7,172,951

**14a**

Social security benefits.

**14a**

78,833,455

**14b**

Taxable amount (see page 25).

**14b**

16,946,180

**15** Add lines 7 through 14b (far right column). This is your **total income**.**15**

911,196,677

**Adjusted gross income****16** Educator expenses (see page 25).**16**

139,172

**17** IRA deduction (see page 27).**17**

1,245,075

**18** Student loan interest deduction (see page 29).**18**

2,286,687

**19** Tuition and fees deduction. Attach Form 8917.**19**

2,355,085

**20** Add lines 16 through 19. These are your **total adjustments**.**20**

6,026,018

**21** Subtract line 20 from line 15. This is your **adjusted gross income**.**21**

905,170,659

Form **1040A** (2007)



# 1040EZ

## Income Tax Return for Single and Joint Filers With No Dependents

# 2007

OMB No. 1545-0074

**Presidential  
Election  
Campaign  
(page 9)**

Joint = 1,300,310

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

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

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

## Interest and Ordinary Dividends for Form 1040A Filers

# 2007

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 2,451,196

Your social security number

## Part I

**Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

## Interest

(See back of schedule and the instructions for Form 1040A, line 8a.)

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.

Amount

	1		
<b>2</b>	Add the amounts on line 1.	2	12,119,917
<b>3</b>	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3	
<b>4</b>	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4	

## Part II

**Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

## Ordinary dividends

(See back of schedule and the instructions for Form 1040A, line 9a.)

- | 5 | List name of payer. | Amount |
|---|---------------------|--------|
|---|---------------------|--------|

Amount

	5		
<b>6</b>	Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	<b>6</b>	2,119,505

**Schedule 2**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Child and Dependent Care**  
**Expenses for Form 1040A Filers**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

(99)

**2007**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 1,913,438

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.• **Dependent care benefits**• **Qualifying person(s)**• **Qualified expenses****Part I****Persons or organizations who provided the care**You **must** complete this part.

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)
				6,193,034

(If you have more than two care providers, see the 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 must use Form 1040. See **Schedule H** and its instructions for details.**Part II****Credit for child and dependent care expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2007 for the person listed in column (a)
First	Last		
			4,789,161
			1,170,479

**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 27.

3

4,876,573

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

4

56,892,445

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

5

11,290,721

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

6

4,861,571

**7** Enter the amount from Form 1040A, line 22.

7

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

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$0—15,000	.35
15,000—17,000	.34
17,000—19,000	.33
19,000—21,000	.32
21,000—23,000	.31
23,000—25,000	.30
25,000—27,000	.29
27,000—29,000	.28

If line 7 is:

Over	But not over	Decimal amount is
------	--------------	-------------------

\$29,000—31,000	.27
31,000—33,000	.26
33,000—35,000	.25
35,000—37,000	.24
37,000—39,000	.23
39,000—41,000	.22
41,000—43,000	.21
43,000—No limit	.20

8

×

**9** Multiply **line 6** by the decimal amount on line 8. If you paid 2006 expenses in 2007, see the instructions.

current yr. - 1,269,615

prior year - 28

**10** Enter the amount from Form 1040A, line 28.

10

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

11

total credit- 952,868

**Part III****Dependent care benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received for 2007. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	210,084	
<b>13</b>	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See the instructions.	13		
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2008. See the instructions.	14	(	)
<b>15</b>	Combine lines 12 through 14. See the instructions.	15		
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2007 for the care of the qualifying person(s).	16	457,178	
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16.	17		
<b>18</b>	Enter your <b>earned income</b> . See the instructions.	18	56,892,445	
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 18.</li> </ul>	19	11,290,721	
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19.	20		
<b>21</b>	<b>Excluded benefits.</b> Enter here the <b>smaller</b> of the following: <ul style="list-style-type: none"> <li>• The amount from line 20, or</li> <li>• \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19).</li> </ul>	21	174,168	
<b>22</b>	<b>Taxable benefits.</b> Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	24,308	
			To claim the child and dependent care credit, complete lines 23–27 below.	
<b>23</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23		
<b>24</b>	Enter the amount from line 21.	24	174,168	
<b>25</b>	Subtract line 24 from line 23. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2006 expenses in 2007, see the instructions for line 9.	25		
<b>26</b>	Complete line 2 on the front of this schedule. <b>Do not</b> include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26		
<b>27</b>	Enter the <b>smaller</b> of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	27	4,876.573	

**Schedule 3**  
(Form 1040A)

Department of the Treasury—Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Credit for the Elderly or the Disabled**  
**for Form 1040A Filers****2007**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 72,359

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2007:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.



In most cases, the IRS can figure the credit for you. See the instructions.

**Part I****If your filing status is:****And by the end of 2007:****Check only one box:****Check the box for your filing status and age**Single,  
Head of household, or  
Qualifying widow(er)**1** You were 65 or older . . . . . **1** ☐**2** You were under 65 and you retired on permanent  
and total disability . . . . . **2** ☐**3** Both spouses were 65 or older . . . . . **3** ☐**4** Both spouses were under 65, but only one spouse  
retired on permanent and total disability . . . . . **4** ☐**5** Both spouses were under 65, and both retired on  
permanent and total disability. . . . . **5** ☐Married filing  
jointly**6** One spouse was 65 or older, and the other spouse  
was under 65 and retired on permanent and total  
disability . . . . . **6** ☐**7** One spouse was 65 or older, and the other spouse  
was under 65 and **not** retired on permanent and  
total disability . . . . . **7** ☐Married filing  
separately**8** You were 65 or older and you lived apart from your  
spouse for all of 2007 . . . . . **8** ☐**9** You were under 65, you retired on permanent and  
total disability, and you lived apart from your  
spouse for all of 2007 . . . . . **9** ☐**Did you check  
box 1, 3, 7, or 8?****Yes** —————> Skip Part II and complete Part III on the back.**No** —————> Complete Parts II and III.**Part II****Statement of  
permanent  
and total  
disability**Complete this part  
**only** if you checked  
box 2, 4, 5, 6,  
or 9 above.**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year,  
or you filed or got a statement for tax years after 1983 and your physician signed  
line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any  
substantial gainful activity in 2007, check this box . . . . . ☐

• If you checked this box, you do not have to get another statement for 2007.

• If you **did not** check this box, have your physician complete the statement on  
page 4 of the instructions. You **must** keep the statement for your records.

**Part III****Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>		
	Box 1, 2, 4, or 7 . . . . .	\$5,000		
	Box 3, 5, or 6 . . . . .	\$7,500		
	Box 8 or 9 . . . . .	\$3,750	10	

**Did you check box 2, 4, 5, 6, or 9 in Part I?**

— **Yes** —> You **must** complete line 11.

— **No** —> Enter the amount from line 10 on line 12 and go to line 13.

**11 If you checked (in Part I):**

- Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.



For more details on what to include on line 11, see the instructions.

11 74,359

**12 If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the amount from line 10.**

12 385,882

**13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2007.****a** Nontaxable part of social security benefits and

Nontaxable part of railroad retirement benefits treated as social security (see the instructions). 13a

125,253

**b** Nontaxable veterans' pensions and

Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions). 13b

12,175

**c** Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c

126,506

**14 Enter the amount from Form 1040A, line 22.**

14

**15 If you checked (in Part I):**

**Enter:**

Box 1 or 2 . . . . . \$7,500  
Box 3, 4, 5, 6, or 7 . . . . . \$10,000  
Box 8 or 9 . . . . . \$5,000

15

**16 Subtract line 15 from line 14. If zero or less, enter -0-.**

16

467,602

**17 Enter one-half of line 16.**

17

233,817

**18 Add lines 13c and 17.**

18 360,323

**19 Subtract line 18 from line 12. If zero or less, **stop**; you **cannot** take the credit. Otherwise, go to line 20.**

19 110,303

**20 Multiply line 19 by 15% (.15).**

20

**21 Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.**

21

**22 Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21 here and on Form 1040A, line 30.

22 8,247



AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULES A&B****(Form 1040)****Schedule A—Itemized Deductions****(Schedule B is on back)**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **07**Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040.**▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

**Your social security number**

Total Schedules Filed = 51,090,456

**Medical and Dental Expenses****Caution.** Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see page A-1) . . . . .
- 2** Enter amount from Form 1040, line 38 **2** . . . . .
- 3** Multiply line 2 by 7.5% (.075). . . . .
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .

**1** 119,153,650

**3** 42,806,188

**4** 76,347,462

**Taxes You Paid**

(See page A-2.)

**5** State and local (check only one box):

- a** ☐ Income taxes, or
- b** ☐ General sales taxes

- 6** Real estate taxes (see page A-5) . . . . .
- 7** Personal property taxes . . . . .
- 8** Other taxes. List type and amount ▶ . . . . .
- 9** Add lines 5 through 8 . . . . .

**5** 287,873,621

**6** 166,884,976

**7** 9,207,161

**8** 1,914,783

**9** 465,880,541

Income Tax = 269,351,140

General Sales Tax = 18,522,480

**Interest You Paid**

(See page A-5.)

- 10** Home mortgage interest and points reported to you on Form 1098
- 11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶

**10** 484,500,709

**11** 6,931,592

**Note.**

Personal interest is not deductible.

- 12** Points not reported to you on Form 1098. See page A-6 for special rules . . . . .
- 13** Qualified mortgage insurance premiums (See page A-7) . . . . .
- 14** Investment interest. Attach Form 4952 if required. (See page A-7.) . . . . .
- 15** Add lines 10 through 14 . . . . .

**12** 2,057,338

**13** 1,846,093

**14** 29,454,467

**15** 524,790,200

**Gifts to Charity**

If you made a gift and got a benefit for it, see page A-8.

- 16** Gifts by cash or check. If you made any gift of \$250 or more, see page A-8 . . . . .
- 17** Other than by cash or check. If any gift of \$250 or more, see page A-8. You **must** attach Form 8283 if over \$500
- 18** Carryover from prior year . . . . .
- 19** Add lines 16 through 18 . . . . .

**16** 143,826,766

**17** 58,747,438

**18** 25,522,568

**19** 193,603,968

**Casualty and Theft Losses**

- 20** Casualty or theft loss(es). Attach Form 4684. (See page A-9.) . . . . .

**20** 2,337,018

**Job Expenses and Certain Miscellaneous Deductions**

(See page A-9.)

- 21** Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶ . . . . .
- 22** Tax preparation fees. . . . .
- 23** Other expenses—investment, safe deposit box, etc. List type and amount ▶ . . . . .
- 24** Add lines 21 through 23 . . . . .
- 25** Enter amount from Form 1040, line 38 **25** . . . . .
- 26** Multiply line 25 by 2% (.02) . . . . .
- 27** Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .

**21** 82,105,794

**22** 6,485,717

**23** 34,643,576

**24** 123,235,088

**26** 81,174,287

**27** 85,217,982

**Other Miscellaneous Deductions**

- 28** Other—from list on page A-10. List type and amount ▶ . . . . .
- Gambling Loss Deduction = 21,113,627 Other Than Gambling deduction = 2,544,908
- Property income, Casualty & Theft Deduction = 302,708

**28** 23,961,243

**Total Itemized Deductions**

- 29** Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)?
- ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. } ▶
- ☐ **Yes.** Your deduction may be limited. See page A-10 for the amount to enter. }
- 30** If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

**29** 1,333,036,542

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Total Schedules Filed = 27,330,503

Your social security number

**Schedule B—Interest and Ordinary Dividends**Attachment  
Sequence No. **08****Part I  
Interest**(See page B-1  
and the  
instructions for  
Form 1040,  
line 8a.)**Note.** If you  
received a Form  
1099-INT, Form  
1099-OID, or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the total interest  
shown on that  
form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

Of the total schedules filed the component parts are as follows:

F1040 = 24,879,307 F1040A = 2,451,196

The component parts of line 2 are as follows:

F1040 = 244,670,595 F1040A = 12,119,917

- 2**
- Add the amounts on line 1 . . . . .
- 
- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .
- 
- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ►

**Note.** If line 4 is over \$1,500, you must complete Part III.**Part II  
Ordinary  
Dividends**(See page B-1  
and the  
instructions for  
Form 1040,  
line 9a.)**Note.** If you  
received a Form  
1099-DIV or  
substitute  
statement from  
a brokerage firm,  
list the firm's  
name as the  
payer and enter  
the ordinary  
dividends shown  
on that form.

- 5**
- List name of payer ►

The component parts of line 6 are as follows:

F1040 = 230,219,429 F1040A = 2,119,505

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ►

**Note.** If line 6 is over \$1,500, you must complete Part III.**Part III  
Foreign  
Accounts  
and Trusts**(See  
page B-2.)You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; or **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a**
- At any time during 2007, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. . . . .
- 
- b**
- If "Yes," enter the name of the foreign country ►
- 
- 8**
- During 2007, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 . . . . .

**Yes No**

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE C**  
**(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **09**Department of the Treasury  
Internal Revenue Service (99)

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

► Attach to Form 1040, 1040NR, or 1041. ► See Instructions for Schedule C (Form 1040).

Name of proprietor

Total Schedules Filed = 25,828,431 Includes 4,401,351 Schedule C-EZ's

Social security number (SSN)

**A** Principal business or profession, including product or service (see page C-2 of the instructions)**B** Enter code from pages C-8, 9, & 10**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.) ►  
City, town or post office, state, and ZIP code**F** Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2007? If "No," see page C-3 for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2007, check here ☐**Part I** **Income**

<b>1</b> Gross receipts or sales. <b>Caution.</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	<b>1</b>	1,357,251,769	
<b>2</b> Returns and allowances	<b>2</b>	4,341,764	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	1,352,910,004	
<b>4</b> Cost of goods sold (from line 42 on page 2)	<b>4</b>	472,475,439	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3.	<b>5</b>	880,434,565	
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3).	<b>6</b>	20,343,738	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6	<b>7</b>	900,778,303	

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

<b>8</b> Advertising	<b>8</b>	15,704,781		<b>18</b> Office expense	<b>18</b>	13,299,721	
<b>9</b> Car and truck expenses (see page C-4)	<b>9</b>	81,897,517		<b>19</b> Pension and profit-sharing plans	<b>19</b>	1,277,544	
<b>10</b> Commissions and fees	<b>10</b>	14,527,541		<b>20</b> Rent or lease (see page C-5):	<b>20a</b>	9,492,125	
<b>11</b> Contract labor (see page C-4)	<b>11</b>	36,623,320		<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>	33,630,708	
<b>12</b> Depletion	<b>12</b>	1,023,667		<b>b</b> Other business property	<b>21</b>	16,168,980	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	<b>13</b>	39,786,407		<b>21</b> Repairs and maintenance	<b>22</b>	32,367,360	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>	2,902,172		<b>22</b> Supplies (not included in Part III)	<b>23</b>	18,167,458	
<b>15</b> Insurance (other than health)	<b>15</b>	19,280,691		<b>23</b> Taxes and licenses	<b>24</b>	13,101,850	
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:	<b>24a</b>	13,101,850	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	6,477,263		<b>a</b> Travel	<b>24b</b>	7,647,180	
<b>b</b> Other	<b>16b</b>	8,293,281		<b>b</b> Deductible meals and entertainment (see page C-6)	<b>25</b>	24,833,370	
<b>17</b> Legal and professional services	<b>17</b>	10,945,436		<b>25</b> Utilities	<b>26</b>	79,473,076	
				<b>26</b> Wages (less employment credits)	<b>27</b>	119,714,868	
				<b>27</b> Other expenses (from line 48 on page 2)			
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns	<b>28</b>				<b>28</b>	610,318,690	
<b>29</b> Tentative profit (loss). Subtract line 28 from line 7	<b>29</b>				<b>29</b>	290,459,613	
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>	<b>30</b>				<b>30</b>	11,223,164	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.					<b>31</b>	279,736,260	
• If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3.							
• If a loss, you <b>must</b> go to line 32.							
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-7).							
• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3.							
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.							

nondeductible loss (+)/suspended loss carryover (-) = 499,811

**32a** ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.



## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE C-EZ**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Net Profit From Business**

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**  
 ► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on back.**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **09A**

Name of proprietor

Total Forms Filed = 4,401,351 Data is tabulated with the Schedule C's

Social security number (SSN)

**Part I** General Information

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service**B** Enter code from pages C-8, 9, & 10**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN), if any**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

**Part II** Figure Your Net Profit

**1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here ☐

**1**

**2 Total expenses** (see instructions). If more than \$5,000, you **must** use Schedule C. . . . .

**2**

**3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . .

**3****Part III** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ► \_\_\_\_/\_\_\_\_/\_\_\_\_.

**5** Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**6** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No**

**7** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**

**8a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

**b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses**

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

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

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **12**

Name(s) shown on return

Total Schedules Filed = 22,939,950 Total Sales reported with Form 1099 = 4,726,454,414

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)
<b>1</b>					
<b>2</b> Enter your short-term totals, if any, from Schedule D-1, line 2 . . . . .	<b>2</b>				1,953,182
<b>3</b> <b>Total short-term sales price amounts.</b> Add lines 1 and 2 in column (d) . . . . .	<b>3</b>	3,086,892,263			
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .	<b>4</b>				4,753,687
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	<b>5</b>				26,054,938
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 10 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .	<b>6</b>				( 98,287,936 )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 through 6 in column (f) . . . . .	<b>7</b>				-65,525,733

Short Term Non-Ded. Loss = 397

**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)
<b>8</b>					
<b>9</b> Enter your long-term totals, if any, from Schedule D-1, line 9 . . . . .	<b>9</b>				349,108,251
<b>10</b> <b>Total long-term sales price amounts.</b> Add lines 8 and 9 in column (d) . . . . .	<b>10</b>	1,639,562,151			
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .	<b>11</b>				228,422,111
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .	<b>12</b>				216,518,974
<b>13</b> Capital gain distributions. See page D-2 of the instructions . . . . .	<b>13</b>				74,415,564
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 15 of your <b>Capital Loss Carryover Worksheet</b> on page D-7 of the instructions . . . . .	<b>14</b>				( 185,854,582 )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (f). Then go to Part III on the back . . . . .	<b>15</b>				682,638,770



**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result. . . . .	<b>16</b>	617,113,020	
	<p>If line 16 is:</p> <ul style="list-style-type: none"> <li>• A <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• A <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• <b>Zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>			
<b>17</b>	Are lines 15 and 16 <b>both</b> gains?			
	<input type="checkbox"/> <b>Yes.</b> Go to line 18.			
	<input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.			
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> on page D-8 of the instructions . . . . . ►	<b>18</b>	5,186,580	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> on page D-9 of the instructions . . . . . ►	<b>19</b>	22,560,695	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank?			
	<input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <b>Do not</b> complete lines 21 and 22 below.			
	<input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Schedule D Tax Worksheet</b> on page D-10 of the instructions. <b>Do not</b> complete lines 21 and 22 below.			
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:			
	<ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul>	<b>21</b>	(	)
	<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?			
	<input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> on page 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).			
	<input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.			

**SCHEDULE E**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Supplemental Income and Loss**(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **13**

Name(s) shown on return

Total Forms Filed = 17,976,462

Your social security number

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

1	List the type and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	.....	<ul style="list-style-type: none"> <li>• 14 days or</li> <li>• 10% of the total days rented at fair rental value?</li> </ul> (See page E-3)	A		
B	.....		B		
C	.....		C		

Income:		Properties				Totals	
		A	B	C	(Add columns A, B, and C.)		
3	Rents received . . . . .	3	RENT			3	254,925,365
4	Royalties received . . . . .	4		ROYALTY		4	23,603,331
<b>Expenses:</b>							
5	Advertising . . . . .	5					
6	Auto and travel (see page E-4) . . . . .	6					
7	Cleaning and maintenance . . . . .	7					
8	Commissions . . . . .	8					
9	Insurance . . . . .	9					
10	Legal and other professional fees . . . . .	10					
11	Management fees . . . . .	11					
12	Mortgage interest paid to banks, etc. (see page E-4) . . . . .	12				12	80,971,923
13	Other interest . . . . .	13			7,673,741		
14	Repairs . . . . .	14	13,414,904	4,033,581	2,087,134		
15	Supplies . . . . .	15					
16	Taxes . . . . .	16					
17	Utilities . . . . .	17					
18	Other (list) ▶ .....	18					
	.....						
	.....						
	.....						
19	Add lines 5 through 18 . . . . .	19	213,935,877	3,590,581		19	
20	Depreciation expense or depletion (see page E-5) . . . . .	20	58,570,016	2,373,073		20	
21	Total expenses. Add lines 19 and 20 . . . . .	21					
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file <b>Form 6198</b> . . . . .	22	-17,580,527	17,639,677			
23	Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 43 on page 2 . . . . .				22,845,319		
			nondeductible rental loss		5,802,238		
		23	(56,216,892)				
24	<b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	24				24	83,567,321
25	<b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here. . . . .	25				25	(66,465,091)
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26				26	17,102,230

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Schedule E (Form 1040) 2007

Attachment Sequence No. 13

Page 2

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

Your social security number

**Caution.** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-1.

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

<b>28</b>	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
<b>A</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>B</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>C</b>			<input type="checkbox"/>		<input type="checkbox"/>
<b>D</b>			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach <b>Form 8582</b> if required)	(g) Passive income from <b>Schedule K-1</b>	(h) Nonpassive loss from <b>Schedule K-1</b>	(i) Section 179 expense deduction from <b>Form 4562</b>	(j) Nonpassive income from <b>Schedule K-1</b>	
<b>A</b> PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
<b>B</b> 24,035,764	66,701,800	89,752,244	4,796,454	212,582,462	
<b>C</b> S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
<b>D</b> 5,096,979	42,394,445	72,847,333	18,976,496	308,531,773	
<b>29a</b> Totals	109,096,245			521,114,235	
<b>b</b> Totals	29,132,744	162,599,577	23,772,949		
<b>30</b> Add columns (g) and (j) of line 29a				<b>30</b> 630,210,480	
<b>31</b> Add columns (f), (h), and (i) of line 29b				<b>31</b> ( 215,505,270 )	
<b>32</b> Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.				<b>32</b> 414,705,210	

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)	(d) Passive income from <b>Schedule K-1</b>	(e) Deduction or loss from <b>Schedule K-1</b>	(f) Other income from <b>Schedule K-1</b>		
<b>A</b>					
<b>B</b>					
<b>34a</b> Totals	11,400,533		9,876,465		
<b>b</b> Totals	739,370	2,430,733			
<b>35</b> Add columns (d) and (f) of line 34a				<b>35</b> 21,276,998	
<b>36</b> Add columns (c) and (e) of line 34b				<b>36</b> ( 3,170,103 )	
<b>37</b> Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				<b>37</b> 18,106,895	

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

<b>38</b>	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see page E-7)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b
			*	4,013	
<b>39</b> Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b> 135,184	

**Part V Summary**

<b>40</b> Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b> 3,401,393	
<b>41</b> Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	<b>41</b> 453,450,913	
<b>42</b> Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	<b>42</b> 72,185,602	
<b>43</b> Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b> 9,736,271	

\* Entry for this line is greater than zero, but too small to report

**SCHEDULE EIC**  
(Form 1040A or 1040)**Earned Income Credit**  
Qualifying Child Information

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **43**Department of the Treasury  
Internal Revenue ServiceComplete and attach to Form 1040A or 1040  
only if you have a qualifying child.

Name(s) shown on return

Total Schedules Filed = 18,956,901

Your social security number

**Before you begin:**See the instructions for Form 1040A, lines 40a and 40b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

**Qualifying Child Information****Child 1****Child 2****1 Child's name**

If you have more than two qualifying children, you only have to list two to get the maximum credit.

First name

Last name

First name

Last name

**2 Child's SSN**

The child must have an SSN as defined on page 41 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2007. If your child was born and died in 2007 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.

|

|

|

|

**3 Child's year of birth**Year \_\_\_\_  
If born after 1988, skip lines 4a and 4b; go to line 5.Year \_\_\_\_  
If born after 1988, skip lines 4a and 4b; go to line 5.**4 If the child was born before 1989—****a** Was the child under age 24 at the end of 2007 and a student?☐**Yes.**☐**No.**

Go to line 5.

Continue.

☐**Yes.**☐**No.**

Go to line 5.

Continue.

**b** Was the child permanently and totally disabled during any part of 2007?☐**Yes.**☐**No.**

Continue.

The child is not a  
qualifying child.☐**Yes.**☐**No.**

Continue.

The child is not a  
qualifying child.**5 Child's relationship to you**(for example, son, daughter, grandchild,  
niece, nephew, foster child, etc.)**6 Number of months child lived with you in the United States during 2007**

- If the child lived with you for more than half of 2007 but less than 7 months, enter "7."
- If the child was born or died in 2007 and your home was the child's home for the entire time he or she was alive during 2007, enter "12."

\_\_\_\_ months  
Do not enter more than 12 months.\_\_\_\_ months  
Do not enter more than 12 months.You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2007, **and** **(b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE F**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **14**

Name of proprietor

Total Forms Filed = 2,045,056

Social security number (SSN)

**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.**B** Enter code from Part IV**D** Employer ID number (EIN), if any**C** Accounting method:(1) ☐ Cash(2) ☐ Accrual**E** Did you "materially participate" in the operation of this business during 2007? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

<b>1</b>	Sales of livestock and other items you bought for resale . . . . .	<b>1</b>	30,312,156			
<b>2</b>	Cost or other basis of livestock and other items reported on line 1 . . . . .	<b>2</b>	18,795,187			
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>		11,516,969		
<b>4</b>	Sales of livestock, produce, grains, and other products you raised . . . . .	<b>4</b>		**90,892,995		
<b>5a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>5a</b>	**1,587,321		<b>5b</b> Taxable amount	<b>5b</b> **1,465,574
<b>6a</b>	Agricultural program payments (see page F-3) . . . . .	<b>6a</b>	**5,565,759		<b>6b</b> Taxable amount	<b>6b</b> **5,489,759
<b>7</b>	Commodity Credit Corporation (CCC) loans (see page F-3):					
<b>a</b>	CCC loans reported under election . . . . .				<b>7a</b>	**1,292,412
<b>b</b>	CCC loans forfeited . . . . .	<b>7b</b>	**62,749		<b>7c</b> Taxable amount	<b>7c</b> **59,570
<b>8</b>	Crop insurance proceeds and federal crop disaster payments (see page F-3):					
<b>a</b>	Amount received in 2007 . . . . .	<b>8a</b>	2,329,504		<b>8b</b> Taxable amount	<b>8b</b> **2,037,243
<b>c</b>	If election to defer to 2008 is attached, check here ▶ <input type="checkbox"/> <b>8d</b> Amount deferred from 2006 . . . . .				<b>8d</b>	
<b>9</b>	Custom hire (machine work) income . . . . .	<b>9</b>		**4,095,231		
<b>10</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3) . . . . .	<b>10</b>		**8,720,694		
<b>11</b>	<b>Gross income.</b> Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 . . . . . ▶	<b>11</b>		123,462,700		

**Part II Farm Expenses—Cash and Accrual Method.**

Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

<b>12</b>	Car and truck expenses (see page F-4). Also attach Form 4562 . . . . .	<b>12</b>	1,742,156		<b>25</b>	Pension and profit-sharing plans . . . . .	<b>25</b>	14,161	
<b>13</b>	Chemicals . . . . .	<b>13</b>	4,910,396		<b>26</b>	Rent or lease (see page F-6):			
<b>14</b>	Conservation expenses (see page F-4) . . . . .	<b>14</b>	166,031		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>26a</b>		
<b>15</b>	Custom hire (machine work) . . . . .	<b>15</b>	3,812,608		<b>b</b>	Other (land, animals, etc.) . . . . .	<b>26b</b>		
<b>16</b>	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5) . . . . .	<b>16</b>	22,769,607		<b>27</b>	Repairs and maintenance . . . . .	<b>27</b>	8,401,166	
<b>17</b>	Employee benefit programs other than on line 25 . . . . .	<b>17</b>	397,436		<b>28</b>	Seeds and plants . . . . .	<b>28</b>	6,454,688	
<b>18</b>	Feed . . . . .	<b>18</b>	16,495,123		<b>29</b>	Storage and warehousing . . . . .	<b>29</b>		
<b>19</b>	Fertilizers and lime . . . . .	<b>19</b>	11,721,215		<b>30</b>	Supplies . . . . .	<b>30</b>	4,188,885	
<b>20</b>	Freight and trucking . . . . .	<b>20</b>			<b>31</b>	Taxes . . . . .	<b>31</b>	2,877,614	
<b>21</b>	Gasoline, fuel, and oil . . . . .	<b>21</b>	7,139,500		<b>32</b>	Utilities . . . . .	<b>32</b>		
<b>22</b>	Insurance (other than health) . . . . .	<b>22</b>	4,416,084		<b>33</b>	Veterinary, breeding, and medicine . . . . .	<b>33</b>		
<b>23</b>	Interest:				<b>34</b>	Other expenses (specify):			
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>23a</b>	5,170,235		<b>a</b>	-----	<b>34a</b>		
<b>b</b>	Other . . . . .	<b>23b</b>	4,624,115		<b>b</b>	-----	<b>34b</b>		
<b>24</b>	Labor hired (less employment credits) . . . . .	<b>24</b>	5,743,967		<b>c</b>	-----	<b>34c</b>		
					<b>d</b>	-----	<b>34d</b>		
					<b>e</b>	-----	<b>34e</b>		
					<b>f</b>	-----	<b>34f</b>		

<b>35</b>	<b>Total expenses.</b> Add lines 12 through 34f. If line 34f is negative, see instructions . . . . . ▶	<b>35</b>	140,125,980	
<b>36</b>	<b>Net farm profit or (loss).</b> Subtract line 35 from line 11. <b>Nondeductible Loss (+) / Suspended Carryover (-)</b>	<b>36</b>	-14,693,259	
	<ul style="list-style-type: none"> <li>• If a profit, enter the profit on <b>Form 1040, line 18</b>, and also on <b>Schedule SE, line 1</b>. . . . . = 158,477</li> <li>• If a loss, you <b>must</b> go to line 37. Estates, trusts, and partnerships, see page F-6.</li> </ul>			
<b>37</b>	If you have a loss, you <b>must</b> check the box that describes your investment in this activity (see page F-7).			
	<ul style="list-style-type: none"> <li>• If you checked 37a, enter the loss on <b>Form 1040, line 18</b>, and also on <b>Schedule SE, line 1</b>.</li> <li>• If you file Form 1040NR, enter the loss on <b>Form 1040NR, line 19</b>.</li> <li>• If you checked 37b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>	<b>37a</b>	<input type="checkbox"/> All investment is at risk.	
		<b>37b</b>	<input type="checkbox"/> Some investment is not at risk.	

**Part III Farm Income—Accrual Method** (see page F-7).

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797 and do not include this livestock on line 46 below.

<b>38</b>	Sales of livestock, produce, grains, and other products . . . . .	<b>38</b>	**90,892,995	
<b>39a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>39a</b>	**1,587,321	
		<b>39b</b>	Taxable amount	<b>39b</b>
			**1,465,574	
<b>40a</b>	Agricultural program payments . . . . .	<b>40a</b>	**5,565,759	
		<b>40b</b>	Taxable amount	<b>40b</b>
			**5,489,759	
<b>41</b>	Commodity Credit Corporation (CCC) loans:			
<b>a</b>	CCC loans reported under election . . . . .	<b>41a</b>	**1,292,412	
<b>b</b>	CCC loans forfeited . . . . .	<b>41b</b>	**62,749	
		<b>41c</b>	Taxable amount	<b>41c</b>
			**59,570	
<b>42</b>	Crop insurance proceeds . . . . .	<b>42</b>	**2,037,243	
<b>43</b>	Custom hire (machine work) income . . . . .	<b>43</b>	**4,095,231	
<b>44</b>	Other income, including federal and state gasoline or fuel tax credit or refund . . . . .	<b>44</b>	**8,720,694	
<b>45</b>	Add amounts in the right column for lines 38 through 44. . . . .	<b>45</b>	2,541,350	
<b>46</b>	Inventory of livestock, produce, grains, and other products at beginning of the year . . . . .	<b>46</b>		
<b>47</b>	Cost of livestock, produce, grains, and other products purchased during the year . . . . .	<b>47</b>		
<b>48</b>	Add lines 46 and 47. . . . .	<b>48</b>		
<b>49</b>	Inventory of livestock, produce, grains, and other products at end of year . . . . .	<b>49</b>		
<b>50</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*. . . . .	<b>50</b>		
<b>51</b>	<b>Gross income.</b> Subtract line 50 from line 45. Enter the result here and on Part I, line 11 . . . . . ▶	<b>51</b>	1,811,544	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

**Part IV Principal Agricultural Activity Codes**

*File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

**Crop Production**

111100 Oilseed and grain farming  
111210 Vegetable and melon farming

111300 Fruit and tree nut farming  
111400 Greenhouse, nursery, and floriculture production  
111900 Other crop farming

**Animal Production**

112111 Beef cattle ranching and farming  
112112 Cattle feedlots  
112120 Dairy cattle and milk production  
112210 Hog and pig farming  
112300 Poultry and egg production  
112400 Sheep and goat farming  
112510 Aquaculture  
112900 Other animal production

**Forestry and Logging**

113000 Forestry and logging (including forest nurseries and timber tracts)



**Schedule R  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Credit for the Elderly or the Disabled**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **16**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule R (Form 1040).**

Name(s) shown on Form 1040

Total Schedules Filed = 240,104

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2007:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.



In most cases, the IRS can figure the credit for you. See page R-1.

**Before you begin:** Figure the amount of any foreign tax credit you are claiming on Form 1040, line 51, if it applies.**Part I Check the Box for Your Filing Status and Age**

If your filing status is:	And by the end of 2007:	Check only one box:
Single, Head of household, or Qualifying widow(er)	<b>1</b> You were 65 or older . . . . .	<b>1</b> <input type="checkbox"/>
	<b>2</b> You were under 65 and you retired on permanent and total disability	<b>2</b> <input type="checkbox"/>
Married filing jointly	<b>3</b> Both spouses were 65 or older . . . . .	<b>3</b> <input type="checkbox"/>
	<b>4</b> Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	<b>4</b> <input type="checkbox"/>
	<b>5</b> Both spouses were under 65, and both retired on permanent and total disability . . . . .	<b>5</b> <input type="checkbox"/>
	<b>6</b> One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	<b>6</b> <input type="checkbox"/>
	<b>7</b> One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . .	<b>7</b> <input type="checkbox"/>
Married filing separately	<b>8</b> You were 65 or older and you lived apart from your spouse for all of 2007 . . . . .	<b>8</b> <input type="checkbox"/>
	<b>9</b> You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2007 . . . . .	<b>9</b> <input type="checkbox"/>

**Did you check  
box 1, 3, 7,  
or 8?****Yes** —▶ Skip Part II and complete Part III on the back.**No** —▶ Complete Parts II and III.**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)**If: 1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2007, check this box . . . . . ▶ ☐

- If you checked this box, you do not have to get another statement for 2007.

- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

**Part III** Figure Your Credit

<b>10 If you checked (in Part I):</b>		<b>Enter:</b>		
Box 1, 2, 4, or 7		\$5,000	}	<b>10</b>
Box 3, 5, or 6		\$7,500		
Box 8 or 9		\$3,750		
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>		<b>Yes</b>	You <b>must</b> complete line 11.	
		<b>No</b>	Enter the amount from line 10 on line 12 and go to line 13.	
<b>11 If you checked (in Part I):</b>				
<ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>			<b>11</b>	74,359
<b>TIP</b> For more details on what to include on line 11, see page R-3.				
<b>12</b> If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10			<b>12</b>	711,654
<b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2007.				
<b>a</b> Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).		<b>13a</b>	239,121	
<b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).		<b>13b</b>	12,175	
<b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		<b>13c</b>	251,296	
<b>14</b> Enter the amount from Form 1040, line 38		<b>14</b>		
<b>15 If you checked (in Part I):</b>		<b>Enter:</b>		
Box 1 or 2		\$7,500	}	<b>15</b>
Box 3, 4, 5, 6, or 7		\$10,000		
Box 8 or 9		\$5,000		
<b>16</b> Subtract line 15 from line 14. If zero or less, enter -0-		<b>16</b>	913,358	
<b>17</b> Enter one-half of line 16		<b>17</b>	456,706	
<b>18</b> Add lines 13c and 17		<b>18</b>	708,002	
<b>19</b> Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20		<b>19</b>	234,511	
<b>20</b> Multiply line 19 by 15% (.15)		<b>20</b>		
<b>21</b> Enter the amount from Form 1040, line 46		<b>21</b>		
<b>22</b> Enter the total of any amounts from Form 1040, lines 47 and 51		<b>22</b>		
<b>23</b> Subtract line 22 from line 21. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit		<b>23</b>		
<b>24 Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 48		<b>24</b>	12,469	

**SCHEDULE SE**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Self-Employment Tax**

OMB No. 1545-0074

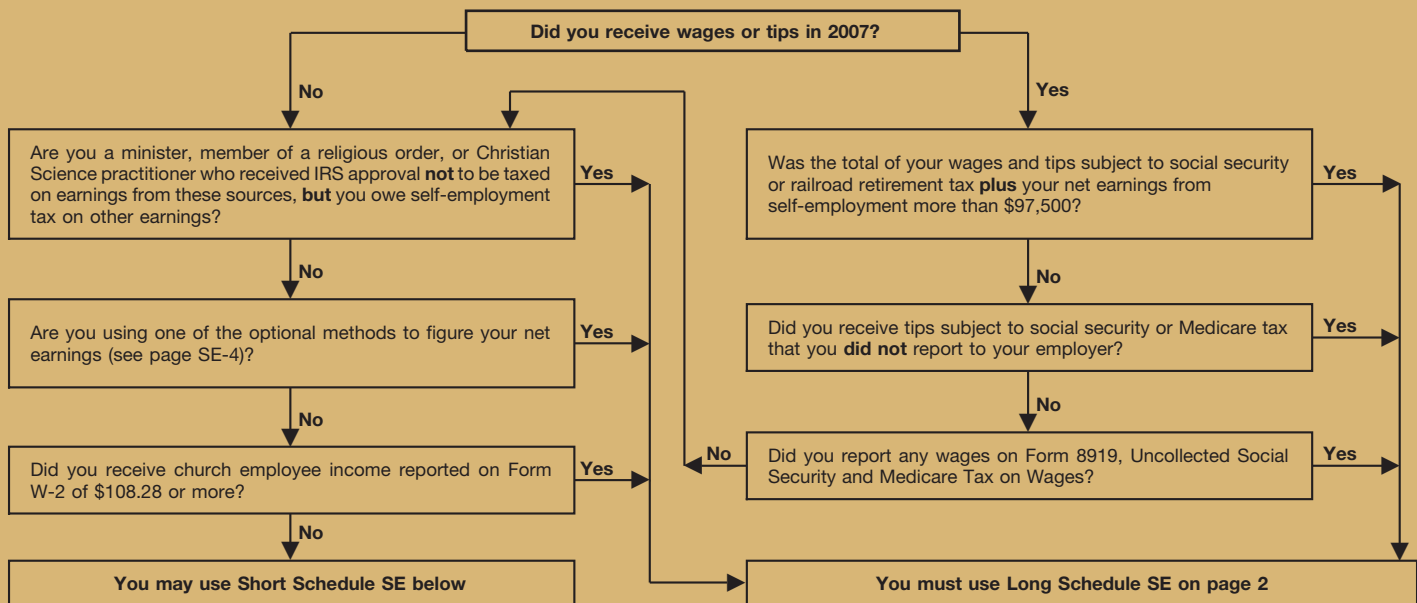
**2007**Attachment  
Sequence No. **17**▶ **Attach to Form 1040. ▶ See Instructions for Schedule SE (Form 1040).**Name of person with **self-employment** income (as shown on Form 1040)

Total Scheduled Filed = 17,881,314

Social security number of person  
with **self-employment** income ▶**Who Must File Schedule SE**

You must file Schedule SE if:

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

**Note.** Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).**Exception.** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.**May I Use Short Schedule SE or Must I Use Long Schedule SE?****Note.** Use this flowchart **only** if you must file Schedule SE. If unsure, see Who Must File Schedule SE, above.**Section A—Short Schedule SE. Caution.** Read above to see if you can use Short Schedule SE.

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	1	10,238,934	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report . . . . .	2	498,929,811	
3	Combine lines 1 and 2 . . . . .	3		
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, <b>do not</b> file this schedule; you do not owe self-employment tax . . . . . ▶	4	470,169,642	
5	<b>Self-employment tax.</b> If the amount on line 4 is: • \$97,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 58.</b> • More than \$97,500, multiply line 4 by 2.9% (.029). Then, add \$12,090 to the result. Enter the total here and on <b>Form 1040, line 58</b> . . . . .	5	49,511,062	
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .	6		

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person  
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

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

<b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I. . . . . <input type="checkbox"/>	
<b>1</b> Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip this line if you use the farm optional method (see page SE-4)	<b>1</b> 10,238.934
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see page SE-4)	<b>2</b> 498.929.811
<b>3</b> Combine lines 1 and 2 . . . . .	<b>3</b>
<b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	<b>4a</b> 470,169,642
<b>b</b> If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>
<b>c</b> Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue. . . . . ▶	<b>4c</b> 470,732,833
<b>5a</b> Enter your <b>church employee income</b> from Form W-2. See page SE-1 for definition of church employee income . . . . .	<b>5a</b> 916,928
<b>b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>
<b>6</b> <b>Net earnings from self-employment.</b> Add lines 4c and 5b . . . . .	<b>6</b> 471,579,614
<b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2007 . . . . .	<b>7</b> 97,500 00
<b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$97,500 or more, skip lines 8b through 10, and go to line 11 . . . . .	<b>8a</b> 115,781,337
<b>b</b> Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b> 53,040
<b>c</b> Wages subject to social security tax (from Form 8919, line 10) . . . . .	<b>8c</b> 75,110
<b>d</b> Add lines 8a, 8b, and 8c . . . . .	<b>8d</b> 115,909,487
<b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	<b>9</b>
<b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .	<b>10</b> 35,834,953
<b>11</b> Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b> 13,675,736
<b>12</b> <b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 58</b> . . . . .	<b>12</b> 49,511,062
<b>13</b> <b>Deduction for one-half of self-employment tax.</b> Multiply line 12 by 50% (.5). Enter the result here and on <b>Form 1040, line 27</b> . . . . .	<b>13</b>

**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<sup>1</sup> was not more than \$2,400, **or** (b) your net farm profits<sup>2</sup> were less than \$1,733.

<b>14</b> Maximum income for optional methods . . . . .	<b>14</b> 1,600 00
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$1,600. Also include this amount on line 4b above . . . . .	<b>15</b> 34,386

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

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

<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( $\frac{2}{3}$ ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also include this amount on line 4b above . . . . .	<b>17</b> 13,790

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

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

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

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

Form **2106**  
Department of the Treasury  
Internal Revenue Service

**Employee Business Expenses**

OMB No. 1545-0074

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**2007**Attachment  
Sequence No. **54**▶ **Attach to Form 1040 or Form 1040NR.**

Your name

Occupation in which you incurred expenses

Social security number

Total Forms Filed = 8,966,892 Includes 4,494,485 Form 2106EZ's

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) . . . . .	31,529,459	
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	1,648,224	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	4,806,104	
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. . . . .	17,459,825	
5	Meals and entertainment expenses (see instructions) . . . . .		10,017,308
6	<b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	55,443,612	

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7	Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	2,092,529	550,444
---	--	-----------	---------

**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . . <b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	53,414,561	9,517,013
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.) . . . . .		5,511,078
10	Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ▶		58,925,639

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 11700N

Form **2106** (2007)

**Part II Vehicle Expenses****Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

		(a) Vehicle 1	(b) Vehicle 2
<b>11</b>	Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b>	Total miles the vehicle was driven during 2007 . . . . .	<b>12</b> miles	miles
<b>13</b>	Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b>	Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b>	Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b>	Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b>	Other miles. Add lines 13 and 16 and subtract the total from line 12. . . . .	<b>17</b> miles	miles
<b>18</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

<b>22</b>	Multiply line 13 by 48.5¢ (.485) . . . . .	<b>22</b>	23,561,948
-----------	--	-----------	------------

**Section C—Actual Expenses**

		(a) Vehicle 1	(b) Vehicle 2
<b>23</b>	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b>	Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b>	Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b>	Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b>	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b>	Add lines 23, 24c, and 25 . . . . .	<b>26</b>	
<b>27</b>	Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b>	Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b>	Add lines 27 and 28. Enter total here and on line 1. . . . .	<b>29</b> 2,740,379	

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

		(a) Vehicle 1	(b) Vehicle 2
<b>30</b>	Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b>	Enter section 179 deduction (see instructions) . . . . .	<b>31</b>	
<b>32</b>	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	<b>32</b>	
<b>33</b>	Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b>	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b>	Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b>	Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b>	Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b>	Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	



Form **2106-EZ**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service**Unreimbursed Employee Business Expenses**

► Attach to Form 1040 or Form 1040NR.

**2007**Attachment  
Sequence No. **54A**

Your name

Total Forms Filed = 4,494,485

Occupation in which you incurred expenses

Social security number

**You May Use This Form Only if All of the Following Apply.**

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2007.

**Caution:** You can use the standard mileage rate for 2007 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

**Part I Figure Your Expenses**

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 48.5¢ (.485) . . . . .	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . . . .	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment . . . . .	3		
4	Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment . . . . .	4		
5	Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)	5		
6	<b>Total expenses.</b> Add lines 1 through 5. Enter here and on <b>Schedule A (Form 1040), line 21</b> (or on <b>Schedule A (Form 1040NR), line 9</b> ). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) . . . . .	6		

**Part II Information on Your Vehicle.** Complete this part **only** if you are claiming vehicle expense on line 1.

- 7 When did you place your vehicle in service for business use? (month, day, year) ► . . . . . / . . . . . / . . . . .
- 8 Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:
- a Business . . . . . b Commuting (see instructions) . . . . . c Other . . . . .
- 9 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No
- 10 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No
- 11a Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No
- b If "Yes," is the evidence written? . . . . . ☐ Yes ☐ No

Department of the Treasury - Internal Revenue Service

2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **2441**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Child and Dependent Care Expenses**  
 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
 ▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2007**  
 Attachment  
 Sequence No. **21**

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 7,296,478

Your social security number

**Before you begin:** Figure the amount of any foreign tax credit you are claiming on Form 1040, line 51, or Form 1040NR, line 46.

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

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				30,327,637

Did you receive  
dependent care benefits?

No —————▶ Complete only Part II below.

Yes —————▶ Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

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

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2007 for the person listed in column (a)
First	Last		
			21,130,209
			6,666,774

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

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

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

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

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

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

If line 7 is:

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

If line 7 is:

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

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2006 expenses in 2007, see the instructions

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

**11** Enter the amount from Form 1040, line 51, or Form 1040NR, line 46

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

**13** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 47, or Form 1040NR, line 44

**For Paperwork Reduction Act Notice, see page 4 of the instructions.**

Cat. No. 11862M

Form **2441** (2007)

**Part III Dependent Care Benefits**

<b>14</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2007. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>14</b>	3,833,890	
<b>15</b>	Enter the amount, if any, you carried over from 2006 and used in 2007 during the grace period. See instructions . . . . .	<b>15</b>	7,956	
<b>16</b>	Enter the amount, if any, you forfeited or carried forward to 2008. See instructions . . . . .	<b>16</b>	( 68,130 )	
<b>17</b>	Combine lines 14 through 16. See instructions . . . . .	<b>17</b>		
<b>18</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2007 for the care of the <b>qualifying person(s)</b> . . . . .	<b>18</b>	8,251,456	
<b>19</b>	Enter the <b>smaller</b> of line 17 or 18 . . . . .	<b>19</b>		
<b>20</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>20</b>	385,805,518	
<b>21</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>• If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>• If married filing separately, see the instructions for the amount to enter.</li> <li>• All others, enter the amount from line 20.</li> </ul>	<b>21</b>	185,836,463	
<b>22</b>	Enter the <b>smallest</b> of line 19, 20, or 21 . . . . .	<b>22</b>		
<b>23</b>	Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0- . . . . .	<b>23</b>	14,400	
<b>24</b>	Subtract line 23 from line 17 . . . . .	<b>24</b>		
<b>25</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 21) . . . . .	<b>25</b>		
<b>26</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 22, 23, or 25. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>26</b>	8,112	
<b>27</b>	Enter the <b>smaller</b> of line 22 or 25 . . . . .	<b>27</b>		
<b>28</b>	Enter the amount from line 26 . . . . .	<b>28</b>		
<b>29</b>	<b>Excluded benefits.</b> Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>	2,850,057	
<b>30</b>	<b>Taxable benefits.</b> Subtract line 29 from line 24. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB". . . . .	<b>30</b>	909,941	

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

<b>31</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>31</b>		
<b>32</b>	Add lines 26 and 29 . . . . .	<b>32</b>	2,858,169	
<b>33</b>	Subtract line 32 from line 31. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2006 expenses in 2007, see the instructions for line 9 . . . . .	<b>33</b>		
<b>34</b>	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 32 above. Then, add the amounts in column (c) and enter the total here . . . . .	<b>34</b>		
<b>35</b>	Enter the <b>smaller</b> of line 33 or 34. Also, enter this amount on line 3 on the front of this form and complete lines 4–13 . . . . .	<b>35</b>	18,054,803	

Form **3468**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service (99)

# Investment Credit

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

► **Attach to your tax return. See instructions.**

OMB No. 1545-0155

Attachment  
Sequence No. **52**

Name(s) shown on return

Total Forms Filed = 30,469

Identifying number

**1** Rehabilitation credit (see instructions for requirements that must be met):  
**a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent . . . . . ☐

**b** Enter the date on which the 24- or 60-month measuring period begins \_\_\_\_/\_\_\_\_/\_\_\_\_ and ends \_\_\_\_/\_\_\_\_/\_\_\_\_

**c** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ \_\_\_\_\_

**d** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1b above . . . . . \$ \_\_\_\_\_

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

**e** Pre-1936 buildings located in the Gulf Opportunity Zone . . . . . \$ \_\_\_\_\_ × 13% (.13)

**f** Other pre-1936 buildings . . . . . \$ 134,978 × 10% (.10)

**g** Certified historic structures located in the Gulf Opportunity Zone . . . . . \$ \_\_\_\_\_ × 26% (.26)

**h** Other certified historic structures . . . . . \$ 925,266 × 20% (.20)

For properties identified on lines 1g or 1h, complete lines 1i and 1j

**i** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . . \_\_\_\_\_

**j** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . \_\_\_\_/\_\_\_\_/\_\_\_\_

**k** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . .

### 2 Energy credit:

**a** Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ \_\_\_\_\_ × 10% (.10)

**2a** 1,458

**b** Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ \_\_\_\_\_ × 30% (.30)

**2b** 36,161

Qualified fuel cell property (see instructions):

**c** Basis of property installed during the tax year \$ \_\_\_\_\_ × 30% (.30)

**2c**

**d** Kilowatt capacity of property in **c** above . . . . . ☐ × \$1,000

**2d**

**e** Enter the lesser of line 2c or 2d . . . . .

**2e** \*

Qualified microturbine property (see instructions):

**f** Basis of property installed during the tax year \$ \_\_\_\_\_ × 10% (.10)

**2f**

**g** Kilowatt capacity of property in **f** above . . . . . ☐ × \$200

**2g**

**h** Enter the lesser of line 2f or 2g . . . . .

**2h** \*

**i** Total. Add lines 2a, 2b, 2e, and 2h . . . . .

**2i** 37,649

### 3 Qualifying advanced coal project credit (see instructions):

**a** Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ \_\_\_\_\_ × 20% (.20)

**3a**

**b** Basis of qualified investment in property other than in **a** above placed in service during the tax year ► \$ \_\_\_\_\_ × 15% (.15)

**3b**

**c** Total. Add lines 3a and 3b . . . . .

**3c** 28,127

### 4 Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year . . . . . ► \$ \_\_\_\_\_ × 20% (.20)

**4** 584

### 5 Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . .

**5** 159

### 6 Add lines 1e through 1h, 1k, 2i, 3c, 4, and 5. Report this amount on the applicable line of Form 3800 (e.g., line 1a of the 2006 Form 3800) . . . . . Nondeductible investment credit = 324

**6** 269,413

Form **3800**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

**General Business Credit**  
 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
 ► See separate instructions.  
 ► Attach to your tax return.

OMB No. 1545-0895

**2007**  
 Attachment  
 Sequence No. **22**

Total Forms Filed = 437,644

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.

<b>1a</b> Investment credit (attach Form 3468)	<b>1a</b>	269,415	
<b>b</b> Welfare-to-work credit (Form 8861)	<b>1b</b>	19,965	
<b>c</b> Credit for increasing research activities (Form 6765)	<b>1c</b>	466,368	
<b>d</b> Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	<b>1d</b>	138,669	
<b>e</b> Disabled access credit (Form 8826) (do not enter more than \$5,000)	<b>1e</b>	25,751	
<b>f</b> Renewable electricity production credit (Form 8835, Section A only)	<b>1f</b>	27,019	
<b>g</b> Indian employment credit (Form 8845)	<b>1g</b>	41,222	
<b>h</b> Orphan drug credit (Form 8820)	<b>1h</b>	1,985	
<b>i</b> New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	<b>1i</b>	5,347	
<b>j</b> Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	<b>1j</b>	1,876	
<b>k</b> Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____ - _____)	<b>1k</b>	4,732	
<b>l</b> Qualified railroad track maintenance credit (Form 8900)	<b>1l</b>	26,615	
<b>m</b> Biodiesel and renewable diesel fuels credit (attach Form 8864)	<b>1m</b>	9,252	
<b>n</b> Low sulfur diesel fuel production credit (Form 8896)	<b>1n</b>	46,059	
<b>o</b> Distilled spirits credit (Form 8906)	<b>1o</b>	17,894	
<b>p</b> Nonconventional source fuel credit (Form 8907)	<b>1p</b>	40,191	
<b>q</b> Energy efficient home credit (Form 8908)	<b>1q</b>	22,458	
<b>r</b> Energy efficient appliance credit (Form 8909)	<b>1r</b>	538	
<b>s</b> Alternative motor vehicle credit (Form 8910)	<b>1s</b>	36,937	
<b>t</b> Alternative fuel vehicle refueling property credit (Form 8911)	<b>1t</b>	1,493	
<b>u</b> Hurricane Katrina housing credit (only from S corporations, partnerships, estates, and cooperatives)	<b>1u</b>	1,820	
<b>v</b> Mine rescue team training credit (Form 8923)	<b>1v</b>	2,971	
<b>w</b> Credit for contributions to selected community development corporations (Form 8847)	<b>1w</b>	18	
<b>x</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1x</b>	9,518	
<b>2</b> Add lines 1a through 1x	<b>2</b>	1,238,777	
<b>3</b> Passive activity credits included on line 2 (see instructions)	<b>3</b>	239,702	
<b>4</b> Subtract line 3 from line 2	<b>4</b>	999,071	
<b>5</b> Passive activity credits allowed for 2007 (see instructions)	<b>5</b>	266,411	
<b>6</b> Carryforward of general business credit to 2007. See instructions for the schedule to attach	<b>6</b>	3,891,318	
<b>7</b> Carryback of general business credit from 2008 (see instructions)	<b>7</b>		
<b>8</b> <b>Current year credit.</b> Add lines 4 through 7	<b>8</b>	5,156,800	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2007)



**Part II Allowable Credit**

<b>9</b>	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 .				
	• 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 . . . . .				
<b>10</b>	Alternative minimum tax:				
	• 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 Form 1041, Schedule I, line 56 .				
<b>11</b>	Add lines 9 and 10 . . . . .				
<b>12a</b>	Credits from Form 1040, lines 47 through 50 and lines 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . .	<b>12a</b>			
<b>b</b>	Foreign tax credit . . . . .	<b>12b</b>			
<b>c</b>	Credits from Forms 5735 and 8834 . . . . .	<b>12c</b>			
<b>d</b>	Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .	<b>12d</b>			
<b>e</b>	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .	<b>12e</b>			
<b>f</b>	Add lines 12a through 12e . . . . .	<b>12f</b>			
<b>13</b>	<b>Net income tax.</b> Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 . . . . .	<b>13</b>			74,391,607
<b>14</b>	<b>Net regular tax.</b> Subtract line 12f from line 9. If zero or less, enter -0-	<b>14</b>	71,772,514		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) . . . . .	<b>15</b>	16,212,269		
<b>16</b>	Tentative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 33 . . . . .				
	• Corporations. Enter the amount from Form 4626, line 12 . . . . .				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .	<b>16</b>	69,129,338		
<b>17</b>	Enter the greater of line 15 or line 16 . . . . .	<b>17</b>			
<b>18</b>	Subtract line 17 from line 13. If zero or less, enter -0- . . . . .	<b>18</b>			
<b>19</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18. <b>Individuals, estates, and trusts:</b> See the instructions for line 19 if claiming the research credit. <b>C corporations:</b> See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return:				
	• Individuals. Form 1040, line 55 or Form 1040NR, line 50 . . . . .				
	• Corporations. Form 1120, Schedule J, line 5c . . . . .				
	• Estates and trusts. Form 1041, Schedule G, line 2c . . . . .	<b>19</b>			845,539

Form

**3903**Department of the Treasury  
Internal Revenue Service**Moving Expenses**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **62**

► Attach to Form 1040 or Form 1040NR.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Name(s) shown on return

Total Forms Filed = 1,118,610

Your social security number

- Before you begin:** ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
- ✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	2,341,394
2	Travel (including lodging) from your old home to your new home (see instructions). <b>Do not</b> include the cost of meals	2	753,179
3	Add lines 1 and 2	3	3,094,573
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is <b>not</b> included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code <b>P</b>	4	289,047
5	Is line 3 <b>more than</b> line 4?  <input type="checkbox"/> <b>No.</b> You <b>cannot</b> deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.  <input type="checkbox"/> <b>Yes.</b> Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your <b>moving expense deduction</b>	5	2,819,118

**General Instructions****What's New**

For 2007, the standard mileage rate for using your vehicle to move to a new home is 20 cents a mile.

**Purpose of Form**

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

**Moving Expenses You Can Deduct**

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

**Who Can Deduct Moving Expenses**

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



*Members of the Armed Forces may not have to meet the distance test and time test. See instructions on the back.*

**Distance Test**

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



*To see if you meet the distance test, you can use the worksheet below.*

**Distance Test Worksheet**

Keep a Copy for Your Records



1.	Number of miles from your <b>old home</b> to your <b>new workplace</b>	1.	_____ miles
2.	Number of miles from your <b>old home</b> to your <b>old workplace</b>	2.	_____ miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-	3.	_____ miles
<b>Is line 3 at least 50 miles?</b> <input type="checkbox"/> <b>Yes.</b> You meet this test. <input type="checkbox"/> <b>No.</b> You do not meet this test. You <b>cannot</b> deduct your moving expenses. <b>Do not</b> complete Form 3903.			

Form

**4136**Department of the Treasury  
Internal Revenue Service**Credit for Federal Tax Paid on Fuels**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

► See the separate instructions.

► Attach this form to your income tax return.

OMB No. 1545-0162

**2007**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Data on this form reflects only form 1040 filers, not business or fiduciary filers

Taxpayer identification number

Total Forms Filed = 305,765

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

**1 Nontaxable Use of Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	.183	}	\$ 46,671	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184		1,145	411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade) <b>Caution.</b> This credit is not available for aviation gasoline taxed at \$.044 (purchased after February 29, 2008).	\$.15/.000*		151	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193/.043*		826	324
c	Exported	.194/.044*		36	412

\*This rate applies after February 29, 2008.

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	}	\$ 29,711	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17		290	350
e	Exported	.244		17	413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243	}	\$ 6,906	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244		0	414
e	Nontaxable use taxed at \$.044	.043		14	377
f	Nontaxable use taxed at \$.219	.218		70	369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2007)

\* Entry for this line is greater than zero, but too small to report

**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$ .200		\$ 149	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219/.044* <b>Caution.</b> This credit is not available for kerosene taxed at \$.044 (purchased after February 29, 2008).	.175/.000*		248	355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243		6,906	346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219/.044*	.218/.043*		70	369

\*This rate applies after February 29, 2008.

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel****Registration No. ►**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ .243		\$ 29,711	360
<b>b</b> Use in certain intercity and local buses	.17		290	350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)****Registration No. ►**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$ .243	}	6,906	346
<b>b</b> Sales from a blocked pump	.243			
<b>c</b> Use in certain intercity and local buses	.17		*	347

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation****Registration No. ►**

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219/.044* <b>Caution.</b> This credit is not available for kerosene taxed at \$.044 (purchased after February 29, 2008).	\$ .175/.000*		\$ 248	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200		149	417
<b>c</b>	Nonexempt use in noncommercial aviation	.025/.200*		*	418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243		6,906	346
<b>e</b>	Other nontaxable uses taxed at \$.219/.044*	.218/.043*		70	369

\*This rate applies after February 29, 2008.

\* Entry for this line is greater than zero, but too small to report

**9 Alcohol Fuel Mixture Credit****Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a</b> Alcohol fuel mixtures containing ethanol	\$ .51		\$ *	393
<b>b</b> Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		0	394

**10 Biodiesel or Renewable Diesel Mixture Credit****Registration No. ►**

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with diesel fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass (as defined in section 45K(c)(3)) using a thermal depolymerization process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975 or D396. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for details.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a</b> Biodiesel (other than agri-biodiesel) mixtures	\$ .50		\$ *	388
<b>b</b> Agri-biodiesel mixtures	1.00		495	390
<b>c</b> Renewable diesel mixtures	1.00		0	307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 5 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)		\$ .183		\$ 133	419
<b>b</b> "P Series" fuels		.183		0	420
<b>c</b> Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)		.183		*	421
<b>d</b> Liquefied hydrogen		.183		0	422
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process		.243		0	423
<b>f</b> Liquid fuel derived from biomass		.243		25	424
<b>g</b> Liquefied natural gas (LNG)		.243		*	425

**12 Alternative Fuel Credit and Alternative Fuel Mixture Credit****Registration No. ►**

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a</b> Liquefied petroleum gas (LPG)	\$ .50		\$ 1,848	426
<b>b</b> "P Series" fuels	.50		23	427
<b>c</b> Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50		104	428
<b>d</b> Liquefied hydrogen	.50		0	429
<b>e</b> Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50		0	430
<b>f</b> Liquid fuel derived from biomass	.50		0	431
<b>g</b> Liquefied natural gas (LNG)	.50		*	432

\* Entry for this line is greater than zero, but too small to report

**13 Registered Credit Card Issuers****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$ 29,711	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243		6,906	346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219/.044*	.218/.043*		70	369

\*This rate applies after February 29, 2008.

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 6 in the Instructions for Form 4136 for the credit rate.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$ *	309
<b>b</b> Exported		.198		0	306

**15 Diesel-Water Fuel Emulsion Blending****Registration No. ►**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ .046		\$ 0	310

**16 Exported Dyed Fuels**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel	\$ .001		\$ *	415
<b>b</b> Exported dyed kerosene	.001		0	416

**17 Leaking Underground Storage Tank (LUST) Tax**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> LUST tax on aviation fuels used in foreign trade	\$ .001		\$ 0	433
<b>b</b> LUST tax on fuels used in trains or inland waterways	.001		0	434
<b>18 Total income tax credit claimed.</b> Add lines 1 through 17, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►		<b>18</b>	\$ 88,950	

\* Entry for this line is greater than zero, but too small to report

Form **4136** (2007)



Form <b>4562</b>  Department of the Treasury Internal Revenue Service	<b>Depreciation and Amortization</b> <b>(Including Information on Listed Property)</b> AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) ▶ See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0172  <div style="font-size: 2em; font-weight: bold;">2007</div> Attachment Sequence No. <b>67</b>
Name(s) shown on return <div style="text-align: right;">Total Forms Filed = 12,231,434</div>		Business or activity to which this form relates  <div style="text-align: right;">Identifying number</div>

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

EPZONE

1 Maximum amount. See the instructions for a higher limit for certain businesses . . . . .	1	\$125,000																											
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	42,147,745																											
3 Threshold cost of section 179 property before reduction in limitation . . . . .	3	\$500,000																											
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4																												
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	5	626,899,545																											
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:45%;">(a) Description of property</th> <th style="width:15%;">(b) Cost (business use only)</th> <th style="width:40%;">(c) Elected cost</th> </tr> <tr> <td>6</td> <td></td> <td></td> </tr> <tr> <td>7 Listed property. Enter the amount from line 29 . . . . .</td> <td style="text-align: center;">7</td> <td style="text-align: right;">1,832,716</td> </tr> <tr> <td>8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .</td> <td style="text-align: center;">8</td> <td style="text-align: right;">47,995,320</td> </tr> <tr> <td>9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .</td> <td style="text-align: center;">9</td> <td style="text-align: right;">47,910,456</td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562 . . . . .</td> <td style="text-align: center;">10</td> <td style="text-align: right;">1,660,800</td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td style="text-align: center;">11</td> <td style="text-align: right;">384,819,862</td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11. . . . .</td> <td style="text-align: center;">12</td> <td style="text-align: right;">47,496,390</td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ▶ . . . . .</td> <td style="text-align: center;">13</td> <td></td> </tr> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6			7 Listed property. Enter the amount from line 29 . . . . .	7	1,832,716	8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	47,995,320	9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .	9	47,910,456	10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562 . . . . .	10	1,660,800	11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	384,819,862	12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11. . . . .	12	47,496,390	13 Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ▶ . . . . .	13	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost																											
6																													
7 Listed property. Enter the amount from line 29 . . . . .	7	1,832,716																											
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8	47,995,320																											
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8. . . . .	9	47,910,456																											
10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562 . . . . .	10	1,660,800																											
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	384,819,862																											
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11. . . . .	12	47,496,390																											
13 Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ▶ . . . . .	13																												

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions) . . . . .	14	566,103
15 Property subject to section 168(f)(1) election . . . . .	15	13,306
16 Other depreciation (including ACRS) . . . . .	16	3,802,344

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2007 . . . . .	17	41,807,401
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2007 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		2,601,628				696,066
b 5-year property		19,348,452				3,183,166
c 7-year property		20,570,519				2,268,421
d 10-year property		3,241,551				222,609
e 15-year property		6,281,147				265,408
f 20-year property		2,344,753				83,295
g 25-year property		444,352	25 yrs.		S/L	13,304
h Residential rental property		189,674,464	27.5 yrs.	MM	S/L	4,135,867
	undetermined type	1,765	27.5 yrs.	MM	S/L	1,765 undetermined type
i Nonresidential real property		65,175,066	39 yrs.	MM	S/L	1,001,910
	Total GDS cost	309,683,696		MM	S/L	11,871,811 Total GDS cost

**Section C—Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System**

20a Class life		684,489			S/L	33,794
b 12-year		27,026	12 yrs.		S/L	942
c 40-year		974,997	40 yrs.	MM	S/L	15,484

**Part IV Summary (see instructions)** Total ADS Cost = 1,686,513

Total ADS Deduction = 50,220

21 Listed property. Enter amount from line 28 . . . . .	21	6,213,328
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr. . . . .	22	111,820,903
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	7,273

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).						<b>25</b>		
<b>26</b> Property used more than 50% in a qualified business use:		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:		%				S/L –		
		%		total 26e + 27e		S/L –		
		%		51,171,697		S/L –		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						<b>28</b>	6,213,328	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1.						<b>29</b>		1,832,716

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are **not** more than 5% owners or related persons (see instructions).

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2007 tax year (see instructions):					
		6,493,979			
<b>43</b> Amortization of costs that began before your 2007 tax year.				<b>43</b>	1,432,356
<b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report.				<b>44</b>	1,884,843

Form **4684**Department of the Treasury  
Internal Revenue Service**Casualties and Thefts**

- ▶ See separate instructions.  
▶ Attach to your tax return.  
▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

**2007**Attachment  
Sequence No. **26**

Name(s) shown on tax return

Total Forms Filed = 268,350

Identifying number

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** \_\_\_\_\_  
Property **B** \_\_\_\_\_  
Property **C** \_\_\_\_\_  
Property **D** \_\_\_\_\_

	Properties			
	A	B	C	D
2 Cost or other basis of each property . . . . .	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	3			
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	4			
5 Fair market value <b>before</b> casualty or theft . . . . .	5			
6 Fair market value <b>after</b> casualty or theft . . . . .	6			
7 Subtract line 6 from line 5 . . . . .	7			
8 Enter the <b>smaller</b> of line 2 or line 7 . . . . .	8			
9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	9			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	10			
11 Enter the <b>smaller</b> of line 10 or \$100 . . . . .	11			
12 Subtract line 11 from line 10 . . . . .	12			
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684 . . . . .	13			
14 Add the amounts on line 4 of all Forms 4684 . . . . .	14			
15 <ul style="list-style-type: none"><li>If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li><li>If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li><li>If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li></ul>	15	28,545		
16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .	16	3,365,303		
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions . . . . .	17	2,058,536		
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .	18	1,842,452		

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 4684 (2007)

Attachment Sequence No. 26

Page 2

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

Identifying number

**SECTION B—Business and Income-Producing Property****Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

- 19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A

Property B

Property C

Property D

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property. . . . .	20							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . . <b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.	21							
22	Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22							
23	Fair market value <b>before</b> casualty or theft . . . . .	23							
24	Fair market value <b>after</b> casualty or theft . . . . .	24							
25	Subtract line 24 from line 23 . . . . .	25							
26	Enter the <b>smaller</b> of line 20 or line 25 . . . . . <b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26							
27	Subtract line 21 from line 26. If zero or less, enter -0-	27							
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28							

**Part II Summary of Gains and Losses** (from separate Parts I)

## (b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

(a) Identify casualty or theft

**Casualty or Theft of Property Held One Year or Less**

29		(	)	(	)		
30	Totals. Add the amounts on line 29 . . . . .	30	(	)	(	)	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	31				-161,108	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Schedule A (Form 1040NR), line 11. Estates and trusts, partnerships, and S corporations, see instructions. . . . .	32					

**Casualty or Theft of Property Held More Than One Year**

33	Casualty or theft gains from Form 4797, line 32 . . . . .	33		118,813	
34					
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	35	( 260,961	)	(
36	Total gains. Add lines 33 and 34, column (c) . . . . .	36		194,032	
37	Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	37		484,092	
38	If the loss on line 37 is <b>more</b> than the gain on line 36:				
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	38a		-237,288	
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23 or Schedule A (Form 1040NR), line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 . . . . .	38b		192,006	
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .	39		168,879	

**Note:** Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.  
S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.

Form **4797**  
Department of the Treasury  
Internal Revenue Service (99)**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

**2007**Attachment  
Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,071,277

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2007 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). . . . . **1** 53,520,502

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
<b>2</b>						
						130,241,120
<b>3</b> Gain, if any, from Form 4684, line 39 . . . . .						<b>3</b> 221,153
<b>4</b> Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . . .						<b>4</b> 7,705,717
<b>5</b> Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>5</b> 1,978,351
<b>6</b> Gain, if any, from line 32, from other than casualty or theft . . . . .						<b>6</b> 44,383,137
<b>7</b> Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b> 184,529,478
<b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
<b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
<b>8</b> Nonrecaptured net section 1231 losses from prior years (see instructions) . . . . .						<b>8</b> 4,424,754
<b>9</b> Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions). . . . .						<b>9</b> 29,125,790

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

						3,375,893
<b>11</b> Loss, if any, from line 7 . . . . .						<b>11</b> ( 7,871,373 )
<b>12</b> Gain, if any, from line 7 or amount from line 8, if applicable . . . . .						<b>12</b> 1,511,645
<b>13</b> Gain, if any, from line 31 . . . . .						<b>13</b> 7,475,839
<b>14</b> Net gain or (loss) from Form 4684, lines 31 and 38a . . . . .						<b>14</b> -198,381
<b>15</b> Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . . .						<b>15</b> 138,556
<b>16</b> Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . . .						<b>16</b> 124,536
<b>17</b> Combine lines 10 through 16 . . . . .						<b>17</b> 4,556,716
<b>18</b> For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
<b>a</b> If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions . . . . .						<b>18a</b> 0
<b>b</b> Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14 . . . . .						<b>18b</b> 4,556,716

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2007)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255**

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B
		Property C	Property D
20	Gross sales price ( <b>Note:</b> See line 1 before completing.) . . . . .	20	
21	Cost or other basis plus expense of sale . . . . .	21	
22	Depreciation (or depletion) allowed or allowable . . . . .	22	
23	Adjusted basis. Subtract line 22 from line 21 . . . . .	23	
24	Total gain. Subtract line 23 from line 20 . . . . .	24	
25	<b>If section 1245 property:</b>		
a	Depreciation allowed or allowable from line 22 . . . . .	25a	
b	Enter the <b>smaller</b> of line 24 or 25a . . . . .	25b	7,087,912
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975 (see instructions) . . . . .	26a	
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a (see instructions) . . . . .	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976 . . . . .	26d	
e	Enter the <b>smaller</b> of line 26c or 26d . . . . .	26e	
f	Section 291 amount (corporations only) . . . . .	26f	
g	Add lines 26b, 26e, and 26f . . . . .	26g	208,396
27	<b>If section 1252 property:</b> Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
a	Soil, water, and land clearing expenses . . . . .	27a	
b	Line 27a multiplied by applicable percentage (see instructions)	27b	
c	Enter the <b>smaller</b> of line 24 or 27b . . . . .	27c	*
28	<b>If section 1254 property:</b>		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) . . . . .	28a	
b	Enter the <b>smaller</b> of line 24 or 28a . . . . .	28b	181,020
29	<b>If section 1255 property:</b>		
a	Applicable percentage of payments excluded from income under section 126 (see instructions) . . . . .	29a	
b	Enter the <b>smaller</b> of line 24 or 29a (see instructions) . . . . .	29b	1,545

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24 . . . . .	30	51,997,128
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 . . . . .	31	7,475,839
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 . . . . .	32	44,521,289

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**  
(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years . . . . .	33	
34	Recomputed depreciation (see instructions) . . . . .	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report . . . . .	35	



AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4835**Department of the Treasury  
Internal Revenue Service**Farm Rental Income and Expenses**  
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ Attach to Form 1040 or Form 1040NR.

▶ See instructions on back.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 583,607

**A** Did you actively participate in the operation of this farm during 2007 (see instructions)? ☐ Yes ☐ No**Part I Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

<b>1</b> Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	5,012,360	
<b>2a</b> Cooperative distributions (Form(s) 1099-PATR) <b>2a</b> 106,945	<b>2b</b> Taxable amount		
<b>3a</b> Agricultural program payments (see instructions) <b>3a</b> 943,008	<b>3b</b> Taxable amount	917,093	
<b>4</b> Commodity Credit Corporation (CCC) loans (see instructions):			
<b>a</b> CCC loans reported under election . . . . .	<b>4a</b>	3,534	
<b>b</b> CCC loans forfeited . . . . . <b>4b</b> 1,399	<b>4c</b> Taxable amount		
<b>5</b> Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b> Amount received in 2007 . . . . . <b>5a</b> 100,349	<b>5b</b> Taxable amount	83,911	
<b>c</b> If election to defer to 2008 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2006 . . . . .	<b>5d</b>		
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	2,116,351	
<b>7</b> <b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. . . . . ▶	<b>7</b>	8,275,182	

**Part II Expenses—Farm Rental Property.** Do not include personal or living expenses.

<b>8</b> Car and truck expenses (see Schedule F instructions). Also attach <b>Form 4562</b> . . . . .	<b>8</b>	85,067		<b>21</b> Pension and profit-sharing plans . . . . .	<b>21</b>	*	
<b>9</b> Chemicals . . . . .	<b>9</b>	191,052		<b>22</b> Rent or lease:			
<b>10</b> Conservation expenses (see instructions) . . . . .	<b>10</b>	45,654		<b>a</b> Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>		
<b>11</b> Custom hire (machine work) . . . . .	<b>11</b>	137,007		<b>b</b> Other (land, animals, etc.) . . . . .	<b>22b</b>		
<b>12</b> Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>	623,972		<b>23</b> Repairs and maintenance . . . . .	<b>23</b>	309,774	
<b>13</b> Employee benefit programs other than on line 21 (see Schedule F instructions) . . . . .	<b>13</b>	134		<b>24</b> Seeds and plants . . . . .	<b>24</b>	213,614	
<b>14</b> Feed . . . . .	<b>14</b>	51,002		<b>25</b> Storage and warehousing . . . . .	<b>25</b>		
<b>15</b> Fertilizers and lime . . . . .	<b>15</b>	554,566		<b>26</b> Supplies . . . . .	<b>26</b>	96,263	
<b>16</b> Freight and trucking . . . . .	<b>16</b>			<b>27</b> Taxes . . . . .	<b>27</b>	757,239	
<b>17</b> Gasoline, fuel, and oil . . . . .	<b>17</b>	170,251		<b>28</b> Utilities . . . . .	<b>28</b>		
<b>18</b> Insurance (other than health) . . . . .	<b>18</b>	283,267		<b>29</b> Veterinary, breeding, and medicine . . . . .	<b>29</b>		
<b>19</b> Interest:				<b>30</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>19a</b>	354,425		<b>a</b> . . . . .	<b>30a</b>		
<b>b</b> Other . . . . .	<b>19b</b>	118,527		<b>b</b> . . . . .	<b>30b</b>		
<b>20</b> Labor hired (less employment credits) (see Schedule F instructions). . . . .	<b>20</b>	56,358		<b>c</b> . . . . .	<b>30c</b>		
				<b>d</b> . . . . .	<b>30d</b>		
				<b>e</b> . . . . .	<b>30e</b>		
				<b>f</b> . . . . .	<b>30f</b>		
				<b>g</b> . . . . .	<b>30g</b>		
<b>31</b> <b>Total expenses.</b> Add lines 8 through 30g (see instructions) . . . . . ▶	<b>31</b>	4,906,837					
<b>32</b> <b>Net farm rental income or (loss).</b> Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you <b>must</b> go to line 33 . . . . .	<b>32</b>	3,368,344					
<b>33</b> If line 32 is a loss, check the box that describes your investment in this activity (see instructions) . . . . .				<b>33a</b> <input type="checkbox"/> All investment is at risk.			
<b>c</b> You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E, line 40 . . . . . Nondeductible loss (+)/ Suspended loss carryover (-) = 33,049				<b>33b</b> <input type="checkbox"/> Some investment is not at risk.			
	<b>33c</b>	595,544					

For Paperwork Reduction Act Notice, see instructions on back.

Cat. No. 13117W

Form **4835** (2007)

\* Entry for this line is greater than zero, but too small to report

Form **4952**Department of the Treasury  
Internal Revenue Service

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Investment Interest Expense Deduction**

► Attach to your tax return.

OMB No. 1545-0191

**2007**Attachment  
Sequence No. **51**

Name(s) shown on return

Total Forms Filed = 1,895,166

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2007 (see instructions)	<b>1</b>	39,796,712
<b>2</b>	Disallowed investment interest expense from 2006 Form 4952, line 7	<b>2</b>	17,685,070
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	57,481,782

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	164,455,835		
<b>b</b>	Qualified dividends included on line 4a	<b>4b</b>	58,068,465		
<b>c</b>	Subtract line 4b from line 4a			<b>4c</b>	106,387,370
<b>d</b>	Net gain from the disposition of property held for investment	<b>4d</b>	373,435,144		
<b>e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>	333,059,560		
<b>f</b>	Subtract line 4e from line 4d			<b>4f</b>	40,375,584
<b>g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			<b>4g</b>	5,752,713
<b>h</b>	Investment income. Add lines 4c, 4f, and 4g			<b>4h</b>	152,515,667
<b>5</b>	Investment expenses (see instructions)			<b>5</b>	11,660,600
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-			<b>6</b>	141,711,334

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2008. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	20,696,776
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions.	<b>8</b>	36,785,007

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

**General Instructions****Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2007 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

**Who Must File**

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

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

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

**Allocation of Interest Expense**

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

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

**Specific Instructions****Part I—Total Investment Interest Expense****Line 1**

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

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

Investment interest expense does not include any of the following:

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

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

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

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

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

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

**Part II—Net Investment Income****Line 4a**

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

Form **4972**  
Department of the Treasury  
Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)

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

OMB No. 1545-0193

**2007**Attachment  
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 14,214

Identifying number

**Part I Complete this part to see if you can use Form 4972**

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .	1	
2 Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .	2	
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? . . . . .	3	
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	4	
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2007 distribution from your own plan . . . . .	5a	
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the form for this distribution . . . . .	5b	

**Part II Complete this part to choose the 20% capital gain election** (see instructions)

6 Capital gain part from Form 1099-R, box 3 . . . . .	6	6,141	
7 Multiply line 6 by 20% (.20) . . . . . ▶ If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies.	7		

**Part III Complete this part to choose the 10-year tax option** (see instructions)

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a . . . . .	8	151,420	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	9	5,018	
10 Total taxable amount. Subtract line 9 from line 8 . . . . .	10	146,402	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	11	0	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	12	146,402	
13 Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	14		
15 Multiply line 14 by 20% (.20) . . . . .	15		
16 Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	16	40,566	
17 Subtract line 16 from line 12 . . . . .	17		
18 Federal estate tax attributable to lump-sum distribution . . . . .	18	328	
19 Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	20	.	
21 Multiply line 16 by the decimal on line 20 . . . . .	21		
22 Subtract line 21 from line 11 . . . . .	22		
23 Multiply line 19 by 10% (.10) . . . . .	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	24	1,336	
25 Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	25		
26 Multiply line 22 by 10% (.10) . . . . .	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	27	0	
28 Multiply line 27 by ten (10) . . . . .	28		
29 Subtract line 28 from line 25. Multiple recipients, see instructions . . . . . ▶	29	13,356	
30 <b>Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies . . . . . ▶	30	13,823	

Form

**5329****Additional Taxes on Qualified Plans  
(Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **29**Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name of individual subject to additional tax. If married filing jointly, see instructions.

Total Forms Filed = 1,479,094

Your social security number

**Fill in Your Address Only  
If You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended  
return, check here ☐If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or Form 1040NR, line 55, without filing Form 5329. See the instructions for Form 1040, line 60, or for Form 1040NR, line 55.**Part I Additional Tax on Early Distributions**

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR—see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions . . . . .	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____ . . . . .	2		
3	Amount subject to additional tax. Subtract line 2 from line 1 . . . . .	3	13,270,709	
4	<b>Additional tax.</b> Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	4	1,346,454	
<b>Caution:</b> If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

**Part II Additional Tax on Certain Distributions From Education Accounts**

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs . . . . .	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions) . . . . .	6		
7	Amount subject to additional tax. Subtract line 6 from line 5 . . . . .	7	117,554	
8	<b>Additional tax.</b> Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	8	11,761	

**Part III Additional Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2007 than is allowable or you had an amount on line 17 of your 2006 Form 5329.

9	Enter your excess contributions from line 16 of your 2006 Form 5329 (see instructions). If zero, go to line 15 . . . . .	9		
10	If your traditional IRA contributions for 2007 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	10		
11	2007 traditional IRA distributions included in income (see instructions) . . . . .	11		
12	2007 distributions of prior year excess contributions (see instructions) . . . . .	12		
13	Add lines 10, 11, and 12 . . . . .	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- . . . . .	14		
15	Excess contributions for 2007 (see instructions) . . . . .	15		
16	Total excess contributions. Add lines 14 and 15 . . . . .	16	107,153	
17	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 16 or the value of your traditional IRAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	17	6,157	

**Part IV Additional Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2007 than is allowable or you had an amount on line 25 of your 2006 Form 5329.

18	Enter your excess contributions from line 24 of your 2006 Form 5329 (see instructions). If zero, go to line 23 . . . . .	18		
19	If your Roth IRA contributions for 2007 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- . . . . .	19		
20	2007 distributions from your Roth IRAs (see instructions) . . . . .	20		
21	Add lines 19 and 20 . . . . .	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	22		
23	Excess contributions for 2007 (see instructions) . . . . .	23		
24	Total excess contributions. Add lines 22 and 23 . . . . .	24	203,595	
25	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 24 or the value of your Roth IRAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55 . . . . .	25	11,636	



**Part V Additional Tax on Excess Contributions to Coverdell ESAs**

Complete this part if the contributions to your Coverdell ESAs for 2007 were more than is allowable or you had an amount on line 33 of your 2006 Form 5329.

26	Enter the excess contributions from line 32 of your 2006 Form 5329 (see instructions). If zero, go to line 31	26		
27	If the contributions to your Coverdell ESAs for 2007 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27		
28	2007 distributions from your Coverdell ESAs (see instructions)	28		
29	Add lines 27 and 28	29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30		
31	Excess contributions for 2007 (see instructions)	31		
32	Total excess contributions. Add lines 30 and 31	32	*	
33	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 32 or the value of your Coverdell ESAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	33	*	

**Part VI Additional Tax on Excess Contributions to Archer MSAs**

Complete this part if you or your employer contributed more to your Archer MSAs for 2007 than is allowable or you had an amount on line 41 of your 2006 Form 5329.

34	Enter the excess contributions from line 40 of your 2006 Form 5329 (see instructions). If zero, go to line 39	34		
35	If the contributions to your Archer MSAs for 2007 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35		
36	2007 distributions from your Archer MSAs from Form 8853, line 10	36		
37	Add lines 35 and 36	37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38		
39	Excess contributions for 2007 (see instructions)	39		
40	Total excess contributions. Add lines 38 and 39	40	7,456	
41	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 40 or the value of your Archer MSAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	41	220	

**Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs)**

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2007 than is allowable or you had an amount on line 49 of your 2006 Form 5329.

42	Enter the excess contributions from line 48 of your 2006 Form 5329. If zero, go to line 47	42		
43	If the contributions to your HSAs for 2007 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43		
44	2007 distributions from your HSAs from Form 8889, line 16	44		
45	Add lines 43 and 44	45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46		
47	Excess contributions for 2007 (see instructions)	47		
48	Total excess contributions. Add lines 46 and 47	48	71,267	
49	<b>Additional tax.</b> Enter 6% (.06) of the <b>smaller</b> of line 48 or the value of your HSAs on December 31, 2007 (including 2007 contributions made in 2008). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	49	2,730	

**Part VIII Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

50	Minimum required distribution for 2007 (see instructions)	50		
51	Amount actually distributed to you in 2007	51		
52	Subtract line 51 from line 50. If zero or less, enter -0-	52	25,586	
53	<b>Additional tax.</b> Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	53	12,837	

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
	Phone no. ( )			

Form **5695**  
Department of the Treasury  
Internal Revenue Service

**Residential Energy Credits**  
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
▶ See instructions.  
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 4,366,023

Your social security number

**Before you begin Part I:** Figure the amount of any foreign tax credit or retirement savings contributions credit you are claiming.

**Part I Nonbusiness Energy Property Credit** (See instructions before completing this part.)

1 Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶		1	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Caution:</b> If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.			
2 Qualified energy efficiency improvements (see instructions).			
a Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home		2a	2,275,865
b Exterior doors		2b	1,815,880
c Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home		2c	509,344
d Exterior windows (including skylights)	2d 4,099,603		
e Maximum amount of cost on which the credit can be figured	2e \$2,000		
f Enter the amount, if any, from your 2006 Form 5695, line 2b. Otherwise, enter -0-	2f 419,526		
g Subtract line 2f from line 2e	2g 8,241,580		
h Enter the smaller of line 2d or line 2g		2h	2,451,892
3 Add lines 2a, 2b, 2c, and 2h		3	7,052,980
4 Multiply line 3 by 10% (.10)		4	705,452
5 Residential energy property costs (see instructions).			
a Energy-efficient building property. Do not enter more than \$300	5a 288,241		
b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	5b 129,954		
c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	5c 10,719		
6 Add lines 5a through 5c		6	428,914
7 Add lines 4 and 6		7	1,134,366
8 Maximum credit amount. (If you jointly occupied the home, see instructions)		8	\$500
9 Enter the amount, if any, from your 2006 Form 5695, line 8. Otherwise, enter -0-		9	132,984
10 Subtract line 9 from line 8		10	2,035,238
11 Enter the smaller of line 7 or line 10		11	954,993
12 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	12		
13 Enter the total, if any, of your credits from Form 1040, lines 47 through 49, and lines 51 and 53, or Form 1040NR, lines 44, 46, and 48	13		
14 Subtract line 13 from line 12. If zero or less, <b>stop</b> . You cannot take the nonbusiness energy property credit		14	
15 <b>Nonbusiness energy property credit.</b> Enter the smaller of line 11 or line 14		15	938,036

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13540P

Form **5695** (2007)



**Before you begin Part II:** Figure the amount of any of the following credits you are claiming.

- Foreign tax credit
- Child tax credit
- Retirement savings contributions credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

**Part II Residential Energy Efficient Property Credit** (See instructions before completing this part.)

16	Qualified solar electric property costs . . . . .	16	379,031				
17	Multiply line 16 by 30% (.30) . . . . .	17	113,710				
18	Maximum credit amount . . . . .	18	\$2,000				
19	Enter the smaller of line 17 or line 18 . . . . .				19	38,339	
20	Qualified solar water heating property costs . . . . .	20	107,671				
21	Multiply line 20 by 30% (.30) . . . . .	21	32,304				
22	Maximum credit amount . . . . .	22	\$2,000				
23	Enter the smaller of line 21 or line 22 . . . . .				23	27,658	
24	Qualified fuel cell property costs . . . . .	24	2,911				
25	Multiply line 24 by 30% (.30) . . . . .	25	873				
26	Kilowatt capacity of property on line 24 above ▶ . . . . . X \$1,000	26	1,952,930				
27	Enter the smaller of line 25 or line 26 . . . . .				27	873	
28	Credit carryforward from 2006. Enter the amount, if any, from your 2006 Form 5695, line 30 . . . . .				28	12,752	
29	Add lines 19, 23, 27, and 28 . . . . .				29	79,622	
30	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .	30					
31	<b>1040 filers:</b> Enter the total, if any, of your credits from Form 1040, lines 47 through 49, and lines 51, 53, and 54; line 15 of this form; and line 12 of the Line 11 Worksheet in Pub. 972 (see instructions). <b>1040NR filers:</b> Enter the total, if any, of your credits from Form 1040NR, lines 44, 46, 48, and 49; line 15 of this form; and line 12 of the Line 11 Worksheet in Pub. 972 (see instructions).	31	201,781				
32	Subtract line 31 from line 30. If zero or less, enter -0- here and on line 33 . . . . .				32	58,440,494	
33	<b>Residential energy efficient property credit.</b> Enter the smaller of line 29 or line 32 . . . . .				33	69,408	
34	Credit carryforward to 2008. If line 33 is less than line 29, subtract line 33 from line 29 . . . . .	34	10,214				

**Part III Current Year Residential Energy Credits**

35	Add lines 15 and 33. Enter here and on Form 1040, line 50, or Form 1040NR, line 45 . . . . .	35	1,007,444	
----	--	----	-----------	--

Form **5884**Department of the Treasury  
Internal Revenue Service**Work Opportunity Credit**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

► **Attach to your tax return.**

OMB No. 1545-0219

**2007**  
Attachment  
Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 45,253

Identifying number

**Part I Current Year Credit**

<b>1</b>	Enter on the applicable line below the total qualified first- or second-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified (if required) as members of a targeted group.		
<b>a</b>	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . \$ _____ × 25% (.25)	<b>1a</b>	2,403
<b>b</b>	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . \$ _____ × 40% (.40)	<b>1b</b>	12,895
<b>c</b>	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . \$ _____ × 50% (.50)	<b>1c</b>	32
<b>2</b>	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make for salaries and wages. . . . .	<b>2</b>	15,330
<b>3</b>	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts.	<b>3</b>	294,563
<b>4</b>	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	<b>4</b>	307,335
<b>5</b>	Work opportunity credit included on line 4 from passive activities (see instructions) . . . . .	<b>5</b>	24,820
<b>6</b>	Subtract line 5 from line 4 . . . . .	<b>6</b>	282,514
<b>7</b>	Work opportunity credit allowed for 2007 from a passive activity (see instructions) . . . . .	<b>7</b>	19,731
<b>8</b>	Carryforward from 2006 of the New York Liberty Zone business employee credit and carryback from 2008 of the work opportunity credit (see instructions) . . . . .	<b>8</b>	109
<b>9</b>	Add lines 6 through 8. Cooperatives, estates, and trusts, continue on to line 10. All others, use this amount to complete Part II . . . . . <b>Nondeductible Credit = 127</b>	<b>9</b>	304,787
<b>10</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions) . . . . .	<b>10</b>	
<b>11</b>	Cooperatives, estates, and trusts, subtract line 10 from line 9. Use this amount to complete Part II . . . . .	<b>11</b>	

**Part II Allowable Credit**

<b>12</b>	Regular tax before credits (see instructions) . . . . .	<b>12</b>	
<b>13</b>	Alternative minimum tax (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Add lines 12 and 13 . . . . .	<b>14</b>	
<b>15a</b>	Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . .	<b>15a</b>	
<b>b</b>	Foreign tax credit . . . . .	<b>15b</b>	
<b>c</b>	Credits from Forms 5735 and 8834 . . . . .	<b>15c</b>	
<b>d</b>	Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .	<b>15d</b>	
<b>e</b>	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .	<b>15e</b>	
<b>f</b>	Add lines 15a through 15e . . . . .	<b>15f</b>	
<b>16</b>	Net income tax. Subtract line 15f from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21	<b>16</b>	18,841,870
<b>17</b>	Net regular tax. Subtract line 15f from line 12. If zero or less, enter -0- . . . . .	<b>17</b>	18,352,213
<b>18</b>	Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions) . . . . .	<b>18</b>	4,402,039
<b>19</b>	Subtract line 18 from line 16. If zero or less, enter -0- . . . . .	<b>19</b>	
<b>20a</b>	General business credit (Form 3800, line 19) . . . . .	<b>20a</b>	
<b>b</b>	Empowerment zone and renewal community employment credit (Form 8844, line 26) . . . . .	<b>20b</b>	
<b>c</b>	Add lines 20a and 20b . . . . .	<b>20c</b>	
<b>21</b>	Subtract line 20c from line 19. If zero or less, enter -0- . . . . .	<b>21</b>	
<b>22</b>	<b>Credit allowed for the current year. Cooperatives, estates, and trusts.</b> Enter the smaller of line 11 or 21. Report this amount on Form 1120-C, Schedule J, line 5c; or Form 1041, Schedule G, line 2c. If line 21 is smaller than line 11, see instructions. <b>All others.</b> Enter the smaller of line 9 or 21. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; or the applicable line of your return. If line 21 is smaller than line 9, see instructions . . . . .	<b>22</b>	224,666

Form **6251**  
Department of the Treasury  
Internal Revenue Service (99)

**Alternative Minimum Tax—Individuals**  
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)  
▶ See separate instructions.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **32**

▶ Attach to Form 1040 or Form 1040NR.

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

Total Forms Filed = 9,528,998

Your social security number

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

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	2,217,065,143	
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	1,828,690	
3	Taxes from Schedule A (Form 1040), line 9	3	190,390,635	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	1,245,108	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	27,465,623	
6	If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter the amount from line 11 of the <b>Itemized Deductions Worksheet</b> on page A-10 of the instructions for Schedule A (Form 1040)	6	( 29,082,314 )	
7	Tax refund from Form 1040, line 10 or line 21	7	( 8,697,501 )	
8	Investment interest expense (difference between regular tax and AMT)	8	-344,456	
9	Depletion (difference between regular tax and AMT)	9	413,884	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	33,527,637	
11	Interest from specified private activity bonds exempt from the regular tax	11	3,077,004	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	73,161	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	2,135,166	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	1,222,613	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	-1,126	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	-5,027,910	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	2,411,942	
18	Passive activities (difference between AMT and regular tax income or loss)	18	1,560,769	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	560,167	
20	Circulation costs (difference between regular tax and AMT)	20	-1,997	
21	Long-term contracts (difference between AMT and regular tax income)	21	-146,222	
22	Mining costs (difference between regular tax and AMT)	22	86,445	
23	Research and experimental costs (difference between regular tax and AMT)	23	114,801	
24	Income from certain installment sales before January 1, 1987	24	( 3,734 )	
25	Intangible drilling costs preference	25	299,464	
26	Other adjustments, including income-based related adjustments	26	93,478	
27	Alternative tax net operating loss deduction	27	( 8,928,950 )	
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$207,500, see page 7 of the instructions.)	28	2,432,176,844	

**Part II Alternative Minimum Tax**

29	Exemption. (If this form is for a child under age 18, see page 7 of the instructions.) <b>IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .</b> Single or head of household . . . \$112,500 . . . \$44,350 Married filing jointly or qualifying widow(er) . . . 150,000 . . . 66,250 Married filing separately . . . 75,000 . . . 33,125 If line 28 is <b>over</b> the amount shown above for your filing status, see page 7 of the instructions.	29	417,800,160	
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	2,098,527,292	
31	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>	31	480,668,368	
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	13,558,991	
33	Tentative minimum tax. Subtract line 32 from line 31	33	467,268,981	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 51). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	474,626,892	
35	<b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	24,107,229	

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

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 8 of the instructions . . . . .			<b>36</b>		
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter . . . . .	<b>37</b>	740,858,532			
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter . . . . .	<b>38</b>	17,396,955			
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 10 of the instructions for the amount to enter . . . . .	<b>39</b>	757,588,377			
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .			<b>40</b>		
<b>41</b>	Subtract line 40 from line 36 . . . . .			<b>41</b>		
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶			<b>42</b>	303,442,443	
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$63,700 if married filing jointly or qualifying widow(er),</li> <li>• \$31,850 if single or married filing separately, or</li> <li>• \$42,650 if head of household.</li> </ul>	<b>43</b>				
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>				
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>				
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>				
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>				
<b>48</b>	Multiply line 47 by 5% (.05) . . . . . ▶			<b>48</b>	763,730	
<b>49</b>	Subtract line 47 from line 46 . . . . .	<b>49</b>				
<b>50</b>	Multiply line 49 by 15% (.15) . . . . . ▶			<b>50</b>	103,053,244	
	<b>If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b>					
<b>51</b>	Subtract line 46 from line 40 . . . . .	<b>51</b>				
<b>52</b>	Multiply line 51 by 25% (.25) . . . . . ▶			<b>52</b>	3,228,107	
<b>53</b>	Add lines 42, 48, 50, and 52 . . . . .			<b>53</b>		
<b>54</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>54</b>	501,907,123	
<b>55</b>	Enter the <b>smaller</b> of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 8 of the instructions . . . . .			<b>55</b>		

Form

**6252**Department of the Treasury  
Internal Revenue Service**Installment Sale Income**

- Attach to your tax return.  
► Use a separate form for each sale or other disposition of property on the installment method.

OMB No. 1545-0228

**2007**Attachment  
Sequence No. **79**

Name(s) shown on return

Total Forms Filed = 833,114

Identifying number

- 1 Description of property ► .....  
2a Date acquired (month, day, year) ► / / b Date sold (month, day, year) ► / /  
3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. . . . ☐ Yes ☐ No  
4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . ☐ Yes ☐ No

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. <b>Do not</b> include interest whether stated or unstated	5	65,133,553	
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6		
7	Subtract line 6 from line 5	7		
8	Cost or other basis of property sold	8		
9	Depreciation allowed or allowable	9		
10	Adjusted basis. Subtract line 9 from line 8	10		
11	Commissions and other expenses of sale	11		
12	Income recapture from Form 4797, Part III (see instructions)	12		
13	Add lines 10, 11, and 12	13	17,829,536	
14	Subtract line 13 from line 5. If zero or less, <b>do not</b> complete the rest of this form (see instructions)	14	47,304,017	
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	540,859	
16	<b>Gross profit.</b> Subtract line 15 from line 14	16	46,799,871	
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	247,840	
18	<b>Contract price.</b> Add line 7 and line 17	18	64,465,143	

**Part II Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19		
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20		
21	Payments received during year (see instructions). <b>Do not</b> include interest, whether stated or unstated	21	65,342,876	
22	Add lines 20 and 21	22	65,590,716	
23	Payments received in prior years (see instructions). <b>Do not</b> include interest, whether stated or unstated	23	112,931,118	
24	<b>Installment sale income.</b> Multiply line 22 by line 19	24	41,969,825	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	141,844	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	41,827,980	

**Part III Related Party Installment Sale Income.** **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party .....  
28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . . . ☐ Yes ☐ No  
29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.  
a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► / /  
b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.  
c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.  
d ☐ The second disposition occurred after the death of the original seller or buyer.  
e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).  
30 Selling price of property sold by related party (see instructions) . . . . 30  
31 Enter contract price from line 18 for year of first sale . . . . 31  
32 Enter the **smaller** of line 30 or line 31 . . . . 32  
33 Total payments received by the end of your 2007 tax year (see instructions) . . . . 33  
34 Subtract line 33 from line 32. If zero or less, enter -0- . . . . 34  
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . . 35 43,547  
36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions) . . . . 36 \*  
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions) . . . . 37 23,703



Form **6781**Department of the Treasury  
Internal Revenue Service**Gains and Losses From Section 1256  
Contracts and Straddles**

▶ Attach to your tax return.

OMB No. 1545-0644

**2007**  
Attachment  
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 361,536

Identifying number

Check all applicable boxes (see instructions). **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election  
**B** ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ( )	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	8,501,914
4 Form 1099-B adjustments. See instructions and attach schedule	4	25,058
5 Combine lines 3 and 4	5	8,526,972
<b>Note:</b> If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	67,682
7 Combine lines 5 and 6	7	8,594,654
8 <b>Short-term capital gain or (loss).</b> Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	3,437,864
9 <b>Long-term capital gain or (loss).</b> Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	5,156,790

**Part II Gains and Losses From Straddles.** Attach a separate schedule listing each straddle and its components.**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a (	22,811 )
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b (	21,522 )

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a 726,438
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b 446,069

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				



## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8283**

(Rev. December 2006)

Department of the Treasury  
Internal Revenue Service**Noncash Charitable Contributions**▶ **Attach to your tax return if you claimed a total deduction  
of over \$500 for all contributed property.**▶ **See separate instructions.**

OMB No. 1545-0908

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 6,904,786

Identifying number

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).**Part I Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B				34,376,981	39,442,280	
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_ .  
If Part II applies to more than one property, attach a separate statement.**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_ .  
**(2)** For any prior tax years ▶ \_\_\_\_\_ .**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_**e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .**c** Is there a restriction limiting the donated property for a particular use? . . . . .

Yes	No

Name(s) shown on your income tax return

Identifying number

**Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

**4** Check the box that describes the type of property donated:

☐ Art\* (contribution of \$20,000 or more)

☐ Qualified Conservation Contribution

☐ Equipment

☐ Art\* (contribution of less than \$20,000)

☐ Other Real Estate

☐ Securities

☐ Collectibles\*\*

☐ Intellectual Property

☐ Other

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

<b>5</b>	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
<b>A</b>			
<b>B</b>			19,498,924
<b>C</b>			
<b>D</b>			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
<b>A</b>						
<b>B</b>			5,238,721	1,621,701	6,638,815	760,573
<b>C</b>						
<b>D</b>						

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign**

**Here**

Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ►

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8396**

Department of the Treasury  
Internal Revenue Service

**Mortgage Interest Credit**

(For Holders of Qualified Mortgage Credit Certificates Issued by  
State or Local Governmental Units or Agencies)

▶ Attach to Form 1040 or 1040NR.

▶ See instructions on back.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **138**

Name(s) shown on your tax return

Total Forms Filed = 35,010

Your social security number

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on your tax return.

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

**Part I Current Year Mortgage Interest Credit**

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . . . .	1		
2	Enter the certificate credit rate shown on your <b>mortgage credit certificate</b> . <b>Do not</b> enter the interest rate on your home mortgage . . . . .	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. <b>You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.</b>	3	35,950	
4	Enter any 2004 credit carryforward from line 18 of your 2006 Form 8396 . . . . .	4	7,728	
5	Enter any 2005 credit carryforward from line 16 of your 2006 Form 8396 . . . . .	5	4,772	
6	Enter any 2006 credit carryforward from line 19 of your 2006 Form 8396 . . . . .	6	6,102	
7	Add lines 3 through 6 . . . . .	7	54,552	
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .	8		
9	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 47 through 49 and lines 51 and 53; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); and Form 5695, line 15  <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 44, 46 and 48; line 12 of the line 11 Worksheet in Pub. 972 (see instructions); and Form 5695, line 15	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . . .	10		
11	<b>Current year mortgage interest credit.</b> Enter the <b>smaller</b> of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 49, and check box <b>a</b> on that line . . . . .	11	37,432	

**Part II Mortgage Interest Credit Carryforward to 2008.** (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4 . . . . .	12		
13	Enter the amount from line 7 . . . . .	13		
14	Enter the <b>larger</b> of line 11 or line 12 . . . . .	14		
15	Subtract line 14 from line 13 . . . . .	15		
16	<b>2006 credit carryforward to 2008.</b> Enter the <b>smaller</b> of line 6 or line 15 . . . . .	16		
17	Subtract line 16 from line 15 . . . . .	17		
18	<b>2005 credit carryforward to 2008.</b> Enter the <b>smaller</b> of line 5 or line 17 . . . . .	18		
19	<b>2007 credit carryforward to 2008.</b> Subtract line 11 from line 3. If zero or less, enter -0- . . . . .	19		

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 62502X

Form **8396** (2007)

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form

**8582**Department of the Treasury  
Internal Revenue Service (99)**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

**2007**Attachment  
Sequence No. **88**

Name(s) shown on return

Total Forms = 3,965,093

Identifying number

**Part I 2007 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a)) . . . . .	<b>1a</b>	14,972,082		
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b)) . . . . .	<b>1b</b>	( 45,140,858	)	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) . . . . .	<b>1c</b>	( 35,210,798	)	
<b>d</b> Combine lines 1a, 1b, and 1c. . . . .	<b>1d</b>	-65,379,574		

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a) . . . . .	<b>2a</b>	( 2,606	)	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) . . . . .	<b>2b</b>	( 50,208	)	
<b>c</b> Add lines 2a and 2b. . . . .	<b>2c</b>	( 52,814	)	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a)) . . . . .	<b>3a</b>	40,405,092		
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b)) . . . . .	<b>3b</b>	( 29,126,939	)	
<b>c</b> Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) . . . . .	<b>3c</b>	( 38,178,637	)	
<b>d</b> Combine lines 3a, 3b, and 3c. . . . .	<b>3d</b>	-26,900,485		

- 4** Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used . . . . . **4** -92,332,873
- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4 . . . . .	<b>5</b>	72,602,311		
<b>6</b> Enter \$150,000. If married filing separately, see page 8 . . . . .	<b>6</b>	365,415,156		
<b>7</b> Enter modified adjusted gross income, but not less than zero (see page 8)	<b>7</b>	466,995,400		
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.				
<b>8</b> Subtract line 7 from line 6 . . . . .	<b>8</b>	112,696,173		
<b>9</b> Multiply line 8 by 50% (.5). <b>Do not</b> enter more than \$25,000. If married filing separately, see page 8	<b>9</b>	33,452,852		
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9. . . . .	<b>10</b>	18,211,753		
If line 2c is a loss, go to Part III. Otherwise, go to line 15.				

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>	33,045		
<b>12</b> Enter the loss from line 4 . . . . .	<b>12</b>			
<b>13</b> Reduce line 12 by the amount on line 10 . . . . .	<b>13</b>	115,536		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13 . . . . .	<b>14</b>	11,710		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total. . . . .	<b>15</b>	15,969,467		
<b>16</b> <b>Total losses allowed from all passive activities for 2007.</b> Add lines 10, 14, and 15. See page 10 of the instructions to find out how to report the losses on your tax return. . . . .	<b>16</b>	39,826,983		

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8586**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service (99)

**Low-Income Housing Credit**▶ **Attach to your tax return.**

OMB No. 1545-0984

Attachment  
Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 59,523

Identifying number

1	Number of Forms 8609-A attached . . . . . ▶			
2	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) . . . . . (ii) . . . . . (iii) . . . . . (iv) . . . . .			
3	Current year credit from attached Form(s) 8609-A (see instructions) . . . . .	3	1,915	
4	Low-income housing credit from partnerships, S corporations, estates, and trusts . . . . .	4	108,479	
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . . <b>Non-deductible Housing Credit = *</b>	5	110,394	
6	Amount allocated to beneficiaries of the estate or trust (see instructions) . . . . .	6		
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) . . . . .	7		

**General Instructions**

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

**What's New**

- The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.
- Taxpayers that are not partnerships, S corporations, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1e of Form 3800.
- The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

**Purpose of Form**

Use Form 8586 to claim the low-income housing credit. This general business credit is allowed for each new qualified low-income building placed in service after 1986. Generally, it is taken over a 10-year credit period.

**Qualified Low-Income Housing Project**

The credit cannot exceed the amount allocated to the building. See section 42(h)(1) for details.

The low-income housing credit can only be claimed for residential rental buildings in low-income housing projects that meet one of the minimum set-aside tests. For details, see the instructions for Form 8609, Part II, line 10c.

Except for buildings financed with certain tax-exempt bonds, you may not take a low-income housing credit on a building if it has not received an allocation from the housing credit agency. No allocation is needed when 50% or more of the aggregate basis of the building and the land on which the building is located is financed with certain tax-exempt bonds issued after 1989 for buildings placed in service after 1989. The owner still must get a Form 8609 from the appropriate housing credit agency (with the applicable items completed, including an assigned BIN). "Land on which the building is located" includes only land that is functionally related and subordinate to the qualified low-income building (see Regulations sections 1.103-8(a)(3) and 1.103-8(b)(4)(iii)).

**Recapture of Credit**

There is a 15-year compliance period during which the residential rental building must continue to meet certain requirements. If, as of the close of any tax year in this period, there is a reduction in the qualified basis of the building from the previous year, you may have to recapture a part of the credit you have taken. Similarly, you may have to recapture part of the credits taken in previous years upon certain dispositions of the building or interests therein. If you must recapture credits, use Form 8611, Recapture of Low-Income Housing Credit. See section 42(j) for details.

**Recordkeeping**

Keep a copy of this Form 8586 together with all Forms 8609, Schedules A (Form 8609) (and successor Forms 8609-A), and Forms 8611 for 3 years after the 15-year compliance period ends.



Form

**8606**Department of the Treasury  
Internal Revenue Service

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Nondeductible IRAs**

▶ See separate instructions.

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

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

Total Forms Filed = 2,138,006

**Fill in Your Address Only  
If You Are Filing This  
Form by Itself and Not  
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

**Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2007.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2007 **and** you made nondeductible contributions to a traditional IRA in 2007 or an earlier year. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2007 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2007, including those made for 2007 from January 1, 2008, through April 15, 2008 (see page 5 of the instructions)	1	3,347,778
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	19,771,312
3	Add lines 1 and 2	3	23,119,091
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>In 2007, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 20px;"> <p><b>No</b> —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p><b>Yes</b> —————▶ Go to line 4.</p> </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2008, through April 15, 2008	4	25,745
5	Subtract line 4 from line 3	5	23,093,345
6	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2007, plus any outstanding rollovers (see page 6 of the instructions).	6	73,814,491
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2007. <b>Do not</b> include rollovers, qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	5,706,947
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007. <b>Do not</b> include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	187,324
9	Add lines 6, 7, and 8	9	79,708,762
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	35,255
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	568,054
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	603,309
14	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2007 and earlier years</b>	14	22,515,781
15	<b>Taxable amount.</b> Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	5,138,893
<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15 if you were under age 59½ at the time of the distribution (see page 6 of the instructions).			

For Privacy Act and Paperwork Reduction Act Notice, see page 8 of the instructions.

Cat. No. 63966F

Form **8606** (2007)



**Part II 2007 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2007 (excluding any portion you recharacterized).

**Caution:** If your modified adjusted gross income is over \$100,000 **or** you are married filing separately and you lived with your spouse at any time in 2007, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2007. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).

<b>16</b>	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2007. <b>Do not</b> include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2007 or 2008 (see page 6 of the instructions) . . . . .	<b>16</b>	1,043,375	
<b>17</b>	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 6 of the instructions) . . . . .	<b>17</b>	71,988	
<b>18</b>	<b>Taxable amount.</b> Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .	<b>18</b>	971,388	

**Part III Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2007. For this purpose, a distribution does not include a rollover, qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 6 of the instructions).

<b>19</b>	Enter your total nonqualified distributions from Roth IRAs in 2007 including any qualified first-time homebuyer distributions (see page 6 of the instructions) . . . . .	<b>19</b>	1,689,255	
<b>20</b>	Qualified first-time homebuyer expenses (see page 7 of the instructions). <b>Do not</b> enter more than \$10,000 . . . . .	<b>20</b>	48,406	
<b>21</b>	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25 . . . . .	<b>21</b>	1,648,270	
<b>22</b>	Enter your basis in Roth IRA contributions (see page 7 of the instructions) . . . . .	<b>22</b>	1,678,910	
<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions) . . . . .	<b>23</b>	614,655	
<b>24</b>	Enter your basis in Roth IRA conversions (see page 7 of the instructions) . . . . .	<b>24</b>	400,517	
<b>25</b>	<b>Taxable amount.</b> Subtract line 24 from line 23. If zero or less, enter -0-. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .	<b>25</b>	424,216	

**Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return**

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Your signature ▶ Date

**Paid Preparer's Use Only**

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

Form **8615**

Department of the Treasury  
Internal Revenue Service (99)

**Tax for Children Under Age 18**  
**With Investment Income of More Than \$1,700**  
 ▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.  
 ▶ See separate instructions.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **33**

Child's name shown on return

Total Forms Filed = 458,397

Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children under age 18 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

**A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.**B** Parent's social security number**C** Parent's filing status (check one):
☐ Single    ☐ Married filing jointly    ☐ Married filing separately    ☐ Head of household    ☐ Qualifying widow(er)
**Part I Child's Net Investment Income**

<b>1</b>	Enter the child's investment income (see instructions)	<b>1</b>	5,902,341	
<b>2</b>	If the child <b>did not</b> itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$1,700. Otherwise, see instructions	<b>2</b>	812,270	
<b>3</b>	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return	<b>3</b>	5,106,412	
<b>4</b>	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	<b>4</b>	5,146,487	
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return	<b>5</b>	4,722,494	

**Part II Tentative Tax Based on the Tax Rate of the Parent**

<b>6</b>	Enter the parent's <b>taxable income</b> from 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, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	<b>6</b>	273,753,782	
<b>7</b>	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above	<b>7</b>	4,241,616	
<b>8</b>	Add lines 5, 6, and 7 (see instructions)	<b>8</b>	282,717,893	
<b>9</b>	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	<b>9</b>	59,852,656	
<b>10</b>	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from <b>Form 4972, 8814, or 8889</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/>	<b>10</b>	58,010,648	
<b>11</b>	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b>	<b>11</b>	1,842,008	
<b>12a</b>	Add lines 5 and 7	<b>12a</b>	8,964,111	
<b>b</b>	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	<b>12b</b>	344,028	
<b>13</b>	Multiply line 11 by line 12b	<b>13</b>	884,556	

**Part III Child's Tax**—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

<b>14</b>	Subtract line 5 from line 4	<b>14</b>	423,993	
<b>15</b>	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	<b>15</b>	31,398	
<b>16</b>	Add lines 13 and 15	<b>16</b>	915,955	
<b>17</b>	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	<b>17</b>	628,614	
<b>18</b>	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	<b>18</b>	925,251	

Form **8801**  
Department of the Treasury  
Internal Revenue Service (99)**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**▶ See separate instructions.  
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

**2007**Attachment  
Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,435,383

Identifying number

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

<b>1</b>	Combine lines 1, 6, and 10 of your 2006 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>	441,002,536	
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>	52,330,294	
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	( 2,342,727	)
<b>4</b>	Combine lines 1, 2, and 3. If more than zero <b>or</b> you filed Form 2555 or 2555-EZ for 2006, go to line 5. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. If more than \$200,100 and you were married filing separately for 2006, see instructions . . . . .	<b>4</b>	496,863,526	
<b>5</b>	Enter: \$62,550 if married filing jointly or qualifying widow(er) for 2006; \$42,500 if single or head of household for 2006; or \$31,275 if married filing separately for 2006. Estates and trusts, enter \$22,500	<b>5</b>	83,215,688	
<b>6</b>	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2006; \$112,500 if single or head of household for 2006; or \$75,000 if married filing separately for 2006. Estates and trusts, enter \$75,000	<b>6</b>	202,826,336	
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>	320,079,937	
<b>8</b>	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>	80,020,113	
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 18, see instructions	<b>9</b>	49,337,483	
<b>10</b>	Subtract line 9 from line 4. If more than zero <b>or</b> you filed Form 2555 or 2555-EZ for 2006, go to line 11. If zero or less and you did not file Form 2555 or 2555-EZ for 2006, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	<b>10</b>	453,067,393	
<b>11</b>	• If <b>for 2006</b> you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If <b>for 2006</b> 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)); <b>or</b> you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. • <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result.	<b>11</b>	99,457,443	
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>	2,029,685	
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>	97,453,266	
<b>14</b>	Enter the amount from your 2006 Form 6251, line 34, or 2006 Form 1041, Schedule I, line 55	<b>14</b>	90,722,943	
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	8,272,524	

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

<b>16</b>	Enter the amount from your 2006 Form 6251, line 35, or 2006 Form 1041, Schedule I, line 56	<b>16</b>	9,304,542	
<b>17</b>	Enter the amount from line 15 above . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>	1,032,019	
<b>19</b>	<b>2006 minimum tax credit carryforward.</b> Enter the amount from your 2006 Form 8801, line 26	<b>19</b>	9,559,535	
<b>20</b>	Enter your 2006 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>	4,131	
<b>21</b>	Combine lines 18, 19, and 20. If zero or less, <b>stop here</b> and see instructions . . . . .	<b>21</b>	11,281,446	
<b>22</b>	Enter your 2007 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>	99,586,384	
<b>23</b>	Enter the amount from your 2007 Form 6251, line 33, or 2007 Form 1041, Schedule I, line 54 . . . . .	<b>23</b>	104,489,201	
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>	2,938,900	
<b>25</b>	<b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2007 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	<b>25</b>	1,031,802	
<b>26</b>	• <b>Estates and trusts:</b> Leave lines 26 and 27 blank and go to line 28. • <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2005 (on your 2004 Form 8801, line 26)? <input type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .	<b>26</b>	590,050	
<b>27</b>	Is line 26 more than line 25? <input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28. <input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit.</b> Enter the result here and on your 2007 Form 1040, line 71, or Form 1040NR, line 69 . . . . .	<b>27</b>	508,074	
<b>28</b>	<b>Credit carryforward to 2008.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>28</b>	9,741,570	

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

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

<b>29</b>	Enter the amount from Form 8801, line 10 . . . . .			<b>29</b>		
<b>30</b>	Enter the amount from line 6 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2006 Schedule D Tax Worksheet, or the amount from line 22 of the 2006 Schedule D (Form 1041), whichever applies* . . . . .	<b>30</b>				
<p><b>If you figured your 2006 tax using the 2006 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.</b></p>						
<b>31</b>	Enter the amount from line 19 of your 2006 Schedule D (Form 1040), or line 14b, column (2), of the 2006 Schedule D (Form 1041) . . . . .	<b>31</b>				
<b>32</b>	Add lines 30 and 31, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2006 Schedule D Tax Worksheet . . . . .	<b>32</b>				
<b>33</b>	Enter the <b>smaller</b> of line 29 or line 32 . . . . .			<b>33</b>		
<b>34</b>	Subtract line 33 from line 29 . . . . .			<b>34</b>		
<b>35</b>	If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result . . . . . ▶			<b>35</b>		
<b>36</b>	Enter:					
	• \$61,300 if married filing jointly or qualifying widow(er) for 2006,					
	• \$30,650 if single or married filing separately for 2006,					
	• \$41,050 if head of household for 2006, or					
	• \$2,050 for an estate or trust . . . . .	<b>36</b>				
<b>37</b>	Enter the amount from line 7 of your 2006 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2006 Schedule D Tax Worksheet, or the amount from line 23 of the 2006 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2006 Schedule D (Form 1041), enter -0- . . . . .	<b>37</b>				
<b>38</b>	Subtract line 37 from line 36. If zero or less, enter -0- . . . . .	<b>38</b>				
<b>39</b>	Enter the <b>smaller</b> of line 29 or line 30 . . . . .	<b>39</b>				
<b>40</b>	Enter the <b>smaller</b> of line 38 or line 39 . . . . .	<b>40</b>				
<b>41</b>	Multiply line 40 by 5% (.05) . . . . . ▶	<b>41</b>				
<b>42</b>	Subtract line 40 from line 39 . . . . .	<b>42</b>				
<b>43</b>	Multiply line 42 by 15% (.15) . . . . . ▶			<b>43</b>		
<p><b>If line 31 is zero or blank, skip lines 44 and 45 and go to line 46. Otherwise, go to line 44.</b></p>						
<b>44</b>	Subtract line 39 from line 33 . . . . .	<b>44</b>				
<b>45</b>	Multiply line 44 by 25% (.25) . . . . . ▶			<b>45</b>		
<b>46</b>	Add lines 35, 41, 43, and 45 . . . . .			<b>46</b>		
<b>47</b>	If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2006), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2006) from the result . . . . .			<b>47</b>		
<b>48</b>	Enter the <b>smaller</b> of line 46 or line 47 here and on line 11. (If you filed Form 2555 or 2555-EZ for 2006, see page 4 of the instructions) . . . . .			<b>48</b>		

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

Form **8812****Additional Child Tax Credit**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

1040  
1040A  
1040NR

8812

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **47**

Name(s) shown on return

Total Forms Filed = 16,018,377

Your social security number

**Part I All Filers**

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 40 of the Form 1040 instructions, page 36 of the Form 1040A instructions, or page 21 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication . . . . .	1	31,119,304
2	Enter the amount from Form 1040, line 52, Form 1040A, line 32, or Form 1040NR, line 47 . . . . .	2	6,771,929
3	Subtract line 2 from line 1. If zero, <b>stop</b> ; you cannot take this credit . . . . .	3	24,347,375
4a	Enter your total earned income (see instructions on back) . . . . .	4a	437,493,926
b	Nontaxable combat pay (see instructions on back) . . . . .	4b	3,539,226
5	Is the amount on line 4a more than \$11,750? <input type="checkbox"/> <b>No.</b> Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> <b>Yes.</b> Subtract \$11,750 from the amount on line 4a. Enter the result . . . . .	5	251,167,912
6	Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . <b>Next.</b> Do you have three or more qualifying children? <input type="checkbox"/> <b>No.</b> If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 3 or line 6 on line 13. <input type="checkbox"/> <b>Yes.</b> If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	37,675,704

**Part II Certain Filers Who Have Three or More Qualifying Children**

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . .	7	2,545,110
8	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 59, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 63. <b>1040A filers:</b> Enter -0-. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, line 54, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 58.	8	381,088
9	Add lines 7 and 8 . . . . .	9	2,926,198
10	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 66a and 67. <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 42 (see instructions on back). <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 61.	10	3,529,606
11	Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11	1,366,944
12	Enter the <b>larger</b> of line 6 or line 11 . . . . . <b>Next,</b> enter the <b>smaller</b> of line 3 or line 12 on line 13.	12	2,981,833

**Part III Additional Child Tax Credit**

13	This is your additional child tax credit . . . . .	13	16,690,219
----	--	----	------------

Enter this amount on . . .  
Form 1040, line 68, . . .  
Form 1040A, line 41, or . . .  
Form 1040NR, line 62. . .



Form **8814**  
Department of the Treasury  
Internal Revenue Service

# Parents' Election To Report Child's Interest and Dividends

► See instructions.  
► Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

# 2007

Attachment  
Sequence No. **40**

Name(s) shown on your return

Total Forms Filed = 206,336

Your social security number

**Caution.** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** on page 2.

**A** Child's name (first, initial, and last) Combined Totals for Form 8814 **B** Child's social security number

**c** If more than one Form 8814 is attached, check here . . . . . ☐

## Part I Child's Interest and Dividends To Report on Your Return

<b>1a</b> Enter your child's <b>taxable</b> interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions . . . . .	<b>1a</b>	143,055	
<b>b</b> Enter your child's <b>tax-exempt</b> interest. <b>Do not</b> include this amount on line 1a . . . . .	<b>1b</b>	6,729	
<b>2a</b> Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions . . . . .	<b>2a</b>	309,337	
<b>b</b> Enter your child's qualified dividends included on line 2a. See the instructions . . . . .	<b>2b</b>	99,575	
<b>3</b> Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions . . . . .	<b>3</b>	202,615	
<b>4</b> Add lines 1a, 2a, and 3. If the total is \$1,700 or less, skip lines 5 through 12 and go to line 13. If the total is \$8,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income. . . . .	<b>4</b>	655,007	
<b>5</b> Base amount . . . . .	<b>5</b>	1,700	00
<b>6</b> Subtract line 5 from line 4 . . . . .	<b>6</b>	179,612	
<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>			
<b>7</b> Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>7</b>	.	
<b>8</b> Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . .	<b>8</b>	.	
<b>9</b> Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>9</b>	34,920	
<b>10</b> Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return . . . . .	<b>10</b>	72,318	
<b>11</b> Add lines 9 and 10 . . . . .	<b>11</b>	107,239	
<b>12</b> Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below . . . . .	<b>12</b>	73,618	

## Part II Tax on the First \$1,700 of Child's Interest and Dividends

<b>13</b> Amount not taxed . . . . .	<b>13</b>	850	00
<b>14</b> Subtract line 13 from line 4. If the result is zero or less, enter -0-. . . . .	<b>14</b>	215,712	
<b>15</b> <b>Tax.</b> Is the amount on line 14 less than \$850? <input type="checkbox"/> <b>No.</b> Enter \$85 here and see the <b>Note</b> below. <input type="checkbox"/> <b>Yes.</b> Multiply line 14 by 10% (.10). Enter the result here and see the <b>Note</b> below.	<b>15</b>	21,550	

**Note.** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.



Form **8824**  
Department of the Treasury  
Internal Revenue Service**Like-Kind Exchanges**  
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190

**2007**Attachment  
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 197,019

Identifying number

**Part I Information on the Like-Kind Exchange****Note:** If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up ▶ .....

2 Description of like-kind property received ▶ .....

3 Date like-kind property given up was originally acquired (month, day, year) . . . . . 3 / /

4 Date you actually transferred your property to other party (month, day, year) . . . . . 4 / /

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement . . . . . 5 / /

6 Date you actually received the like-kind property from other party (month, day, year). See instructions 6 / /

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . ☐ Yes ☐ No**Part II Related Party Exchange Information**

8 Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? . . . . . ☐ Yes ☐ No10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? . . . . . ☐ Yes ☐ No*If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is **not** the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 **unless** one of the exceptions on line 11 applies.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a ☐ The disposition was after the death of either of the related parties.
- b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

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

Your social security number

**Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received****Caution:** If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.**Note:** Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up . . . . .	12	2,047,995		
13	Adjusted basis of other property given up . . . . .	13	573,222		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale . . . . .	14	1,474,773		
<b>Caution:</b> If the property given up was used previously or partly as a home, see <b>Property used as home</b> in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions) . . . . .	15	4,524,638		
16	FMV of like-kind property you received . . . . .	16	58,822,899		
17	Add lines 15 and 16 . . . . .	17	63,347,537		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses <b>not</b> used on line 15 (see instructions) . . . . .	18	37,536,419		
19	<b>Realized gain or (loss).</b> Subtract line 18 from line 17 . . . . .	19	25,811,117		
20	Enter the smaller of line 15 or line 19, but not less than zero . . . . .	20	3,814,386		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) . . . . .	21	112,683		
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions) . . . . .	22	3,729,222		
23	<b>Recognized gain.</b> Add lines 21 and 22 . . . . .	23	3,841,905		
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions . . . . .	24	21,974,952		
25	<b>Basis of like-kind property received.</b> Subtract line 15 from the sum of lines 18 and 23 . . . . .	25	36,853,687		

**Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales****Note:** This part is to be used **only** by officers or employees of the executive branch of the Federal Government or judicial officers of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. ( <b>Do not</b> attach a copy of your certificate. Keep the certificate with your records.) . . . . .				
27	Description of divested property ► . . . . .				
28	Description of replacement property ► . . . . .				
29	Date divested property was sold (month, day, year) . . . . .	29	/	/	
30	Sales price of divested property (see instructions) . . . . .	30			
31	Basis of divested property . . . . .	31			
32	<b>Realized gain.</b> Subtract line 31 from line 30 . . . . .	32			
33	Cost of replacement property purchased within 60 days after date of sale . . . . .	33			
34	Subtract line 33 from line 30. If zero or less, enter -0- . . . . .	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions) . . . . .	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions) . . . . .	36			
37	<b>Deferred gain.</b> Subtract the sum of lines 35 and 36 from line 32 . . . . .	37			
38	<b>Basis of replacement property.</b> Subtract line 37 from line 33 . . . . .	38			

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8829****Expenses for Business Use of Your Home**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)► **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**► **See separate instructions.****2007**  
Attachment  
Sequence No. **66**

Name(s) of proprietor(s)

Total Forms Filed = Not available

Your social security number

**Part I Part of Your Home Used for Business**

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	
2	Total area of home	2	
3	Divide line 1 by line 2. Enter the result as a percentage	3	%
<b>For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.</b>			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	.
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3. ►	7	%

**Part II Figure Your Allowable Deduction**

8	Enter the amount from Schedule C, line 29, <b>plus</b> any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions <b>See instructions for columns (a) and (b) before completing lines 9-21.</b>	8	
		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses (see instructions)	9	
10	Deductible mortgage interest (see instructions)	10	
11	Real estate taxes (see instructions)	11	
12	Add lines 9, 10, and 11	12	
13	Multiply line 12, column (b) by line 7	13	
14	Add line 12, column (a) and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Insurance	17	
18	Rent	18	
19	Repairs and maintenance	19	
20	Utilities	20	
21	Other expenses (see instructions)	21	
22	Add lines 16 through 21	22	
23	Multiply line 22, column (b) by line 7	23	
24	Carryover of operating expenses from 2006 Form 8829, line 42	24	
25	Add line 22 in column (a), line 23, and line 24	25	
26	Allowable operating expenses. Enter the <b>smaller</b> of line 15 or line 25	26	
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15	27	
28	Excess casualty losses (see instructions)	28	
29	Depreciation of your home from Part III below	29	1,440,170
30	Carryover of excess casualty losses and depreciation from 2006 Form 8829, line 43	30	
31	Add lines 28 through 30	31	
32	Allowable excess casualty losses and depreciation. Enter the <b>smaller</b> of line 27 or line 31	32	
33	Add lines 14, 26, and 32	33	
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to <b>Form 4684</b> , Section B	34	105,800
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ►	35	

**Part III Depreciation of Your Home**

36	Enter the <b>smaller</b> of your home's adjusted basis or its fair market value (see instructions)	36	
37	Value of land included on line 36	37	
38	Basis of building. Subtract line 37 from line 36	38	
39	Business basis of building. Multiply line 38 by line 7	39	
40	Depreciation percentage (see instructions)	40	%
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	

**Part IV Carryover of Unallowed Expenses to 2008**

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	1,275,113



Form

**8839**Department of the Treasury  
Internal Revenue Service**Qualified Adoption Expenses**

▶ Attach to Form 1040 or 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **38**

Name(s) shown on return

Total Forms Filed = 111,480

Your social security number

**Before you begin:** See **Definitions** on page 1 of the instructions.**Part I Information About Your Eligible Child or Children**—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name First Last	(b) Child's year of birth	Check if child was—			(f) Child's identifying number
			(c) born before 1990 and disabled	(d) a child with special needs	(e) a foreign child	
Child 1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Child 2			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Caution.** If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.**Part II Adoption Credit**

	Child 1	Child 2		
2 Maximum adoption credit per child . . . . .	2 \$11,390	00	\$11,390	00
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See page 4 of the instructions for the amount to enter.	3			
4 Subtract line 3 from line 2 . . . . .	4			
5 <b>Qualified adoption expenses</b> (see page 4 of the instructions) . . . . . <b>Caution.</b> Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2007.	5 699,350		85,208	
6 Enter the <b>smaller</b> of line 4 or line 5 . . . . .	6			
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12 . . . . .	7		467,495	
8 Modified adjusted gross income (see page 4 of the instructions) . . . . .	8			
9 Is line 8 more than \$170,820? <input type="checkbox"/> <b>No.</b> Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> <b>Yes.</b> Subtract \$170,820 from line 8 . . . . .	9			
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	10		×	
11 Multiply line 7 by line 10 . . . . .	11			
12 Subtract line 11 from line 7 . . . . .	12		441,516	
13 Credit carryforward from prior years (line 23 of your <b>Credit Carryforward Worksheet</b> on page 5 of the <b>2006</b> Form 8839 instructions) . . . . .	13		685,020	
14 Add lines 12 and 13 . . . . .	14		1,126,536	
15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43 . . . . .	15			
16 <b>1040 filers:</b> Enter the total of any amounts from Form 1040, lines 47 through 49, line 51, and line 53; line 12 of the Line 11 Worksheet in Pub. 972 (see page 4 of the instructions); Form 8396, line 11; and Form 5695, line 15. <b>1040NR filers:</b> Enter the total of any amounts from Form 1040NR, lines 44, 46, and 48; line 12 of the Line 11 Worksheet in Pub. 972 (see page 4 of the instructions); Form 8396, line 11; and Form 5695, line 15.	16			
17 Subtract line 16 from line 15 . . . . .	17			
18 <b>Adoption credit.</b> Enter the smaller of line 14 or line 17 here and include on Form 1040, line 54, or Form 1040NR, line 49. Check box <b>c</b> on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions) . . . . .	18		396,039	

**Part III Employer-Provided Adoption Benefits**

		Child 1		Child 2			
<b>19</b> Maximum exclusion per child . . . . .	<b>19</b>	\$11,390	00	\$11,390	00		
<b>20</b> Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> See page 5 of the instructions for the amount to enter.	<b>20</b>						
<b>21</b> Subtract line 20 from line 19 . . . . .	<b>21</b>						
<b>22</b> Employer-provided adoption benefits you received in 2007. This amount should be shown in box 12 of your 2007 Form(s) W-2 with code <b>T</b> . . . . .	<b>22</b>						
<b>23</b> Add the amounts on line 22 . . . . .	<b>23</b>					41,522	
<b>24</b> Enter the <b>smaller</b> of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2007, enter the amount from line 21 . . . . .	<b>24</b>						
<b>25</b> Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31 . . . . .	<b>25</b>						
<b>26</b> Modified adjusted gross income (from the worksheet on page 6 of the instructions) . . . . .	<b>26</b>						
<b>27</b> Is line 26 more than \$170,820? <input type="checkbox"/> <b>No.</b> Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> <b>Yes.</b> Subtract \$170,820 from line 26 . . . . .	<b>27</b>						
<b>28</b> Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000 . . . . .	<b>28</b>						
<b>29</b> Multiply line 25 by line 28 . . . . .	<b>29</b>						
<b>30</b> <b>Excluded benefits.</b> Subtract line 29 from line 25 . . . . .	<b>30</b>					29,305	
<b>31</b> <b>Taxable benefits.</b> Is line 30 more than line 23? <input type="checkbox"/> <b>No.</b> Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> <b>Yes.</b> Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	<b>31</b>					12,217	

You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.



- You paid adoption expenses in 2006, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2006.
- The total adoption expenses you paid in 2007 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2007 or earlier.
- You adopted a child with special needs and the adoption became final in 2007.

Form

**8844**Department of the Treasury  
Internal Revenue Service**Empowerment Zone and Renewal  
Community Employment Credit**

► Attach to your tax return.

OMB No. 1545-1444

**2007**Attachment  
Sequence No. **99**

Name(s) shown on return

Total Forms Filed = 36,166

Identifying number

**Part I Current Year Credit**

1	Enter the total qualified wages paid or incurred during <b>calendar year 2007</b> only (see instructions)		
a	Qualified empowerment zone wages . . . . . \$ . . . . . X 20% (.20)	1a	3,209
b	Qualified renewal community wages . . . . . \$ . . . . . X 15% (.15)	1b	4,054
2	Add lines 1a and 1b. You <b>must</b> subtract this amount from your deduction for salaries and wages	2	
3	Employment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	3	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5 . . . . .	4	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) . . . . .	5	
6	Subtract line 5 from line 4 . . . . .	6	
7	Passive activity credit allowed for 2007 (see instructions) . . . . .	7	8,286
8	Carryforward of empowerment zone and renewal community employment credit to 2007 . . . . .	8	123,275
9	Carryback of empowerment zone and renewal community employment credit from 2008 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, go to line 11. All others, use this amount to complete Part II . . . . .	10	287,330
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions) . . . . .	11	
12	<b>Cooperatives, estates, and trusts.</b> Subtract line 11 from line 10. Use this amount to complete Part II	12	

**Part II Allowable Credit**

13	Regular tax before credits:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44; Form 1040NR, line 41 . . . . .</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return . . . . .</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .</li> </ul>	13	
14	Alternative minimum tax:		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .</li> </ul>	14	351,430
15	Add lines 13 and 14 . . . . .	15	
16a	Credits from Form 1040, lines 47 through 50 and lines 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . .	16a	
b	Foreign tax credit . . . . .	16b	
c	Credits from Forms 5735 and 8834 . . . . .	16c	
d	Non-business alternative motor vehicle credit (Form 8910, line 18) . . . . .	16d	
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19) . . . . .	16e	
f	Add lines 16a through 16e . . . . .	16f	
17	Net income tax. Subtract line 16f from line 15. If zero, skip lines 18 through 24 and enter -0- on line 25	17	13,489,739
18	Net regular tax. Subtract line 16f from line 13. If zero or less, enter -0-	18	13,138,262
19	Tentative minimum tax (see instructions) . . . . .	19	12,505,671
20	Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions) . . . . .	20	3,128,380
21	Multiply line 19 by 75% (.75) . . . . .	21	9,379,257
22	Enter the greater of line 20 or line 21 . . . . .	22	
23	Subtract line 22 from line 17. If zero or less, enter -0- . . . . .	23	
24	General business credit (Form 3800, line 19) . . . . .	24	
25	Subtract line 24 from line 23 . . . . .	25	
26	<b>Credit allowed for the current year. Cooperatives, estates, and trusts.</b> Enter the <b>smaller</b> of line 12 or line 25. Report this amount on Form 1041, Schedule G, line 2c; or Form 1120-C, Schedule J, line 5c. If line 25 is smaller than line 12, see instructions. <b>All others.</b> Enter the <b>smaller</b> of line 10 or line 25. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; or the applicable line of your return. If line 25 is smaller than line 12, see instructions . . . . .	26	116,603



Form

**8846****Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**

OMB No. 1545-1414

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

**2007**Attachment  
Sequence No. **98**

Name(s) shown on return

Total Forms Filed = 69,655

Identifying number

**Note.** Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

**Part I Current Year Credit**

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	238,274	
2	Tips not subject to the credit provisions (see instructions)	2	22,143	
3	Creditable tips. Subtract line 2 from line 1	3	216,130	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$97,500, see instructions and check here <input type="checkbox"/>	4	16,490	
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations	5	365,314	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 7	6	381,804	
7	Credit for employer social security and Medicare taxes paid on certain employee tips included on line 6 from passive activities (see instructions)	7	50,556	
8	Subtract line 7 from line 6	8	331,248	
9	Credit for employer social security and Medicare taxes paid on certain employee tips allowed for 2007 from passive activities (see instructions)	9	36,481	
10	Carryback of the credit for employer social security and Medicare taxes paid on certain employee tips from 2008 (see instructions)	10		
11	Add lines 8 through 10. Use this amount to complete Part II	11	367,729	

**Part II Allowable Credit**

12	Regular tax before credits (see instructions)	12		
13	Alternative minimum tax (see instructions)	13		
14	Add lines 12 and 13	14		
15a	Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49)	15a		
b	Foreign tax credit	15b		
c	Credits from Forms 5735 and 8834	15c		
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	15d		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	15e		
f	Add lines 15a through 15e	15f		
16	Net income tax. Subtract line 15f from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21	16	21,524,799	
17	Net regular tax. Subtract line 15f from line 12. If zero or less, enter -0-	17	20,737,602	
18	Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions)	18	4,908,636	
19	Subtract line 18 from line 16. If zero or less, enter -0-	19		
20a	General business credit (Form 3800, line 19)	20a		
b	Empowerment zone and renewal community employment credit (Form 8844, line 26)	20b		
c	Work opportunity credit (Form 5884, line 22)	20c	1,314	
d	Alcohol fuels credit (Form 6478, line 24)	20d	892	
e	Renewable electricity, refined coal, and Indian coal production credit (Form 8835, line 36)	20e	143,303	
f	Add lines 20a through 20e	20f		
21	Subtract line 20f from line 19. If zero or less, enter -0-	21		
22	<b>Credit allowed for the current year.</b> Enter the smaller of line 11 or 21. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions	22	291,552	

Form

**8853**Department of the Treasury  
Internal Revenue Service**Archer MSAs and  
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **39**▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

Name(s) shown on return

Total Forms Filed = 80,227

Social security number of MSA  
account holder. If both spouses  
have MSAs, see page 1 of the instructions ▶**Section A. Archer MSAs.** If you have only a Medicare Advantage MSA, skip Section A and complete Section B.**Part I General Information.** See page 2 of the instructions.

	Yes	No
<b>1a</b> Did you or your employer make contributions to your Archer MSA for 2007? . . . . .	<b>1a</b>	
<b>b</b> If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)? . . . . .	<b>1b</b>	
<b>c</b> If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> Family		
<b>2a</b> If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2007?	<b>2a</b>	
<b>b</b> If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)? . . . . .	<b>2b</b>	
<b>c</b> If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only <b>or</b> <input type="checkbox"/> Family		

**Part II Archer MSA Contributions and Deductions.** See page 2 of the instructions before completing this part.  
If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

<b>3</b> Total employer contributions to your Archer MSA(s) for 2007 . . . . .	<b>3</b>	23,499	
<b>4</b> Archer MSA contributions you made for 2007, including those made from January 1, 2008, through April 15, 2008, that were for 2007. Do not include rollovers (see page 4 of the instructions) . . . . .	<b>4</b>	32,102	
<b>5</b> Limitation from the worksheet on page 3 of the instructions . . . . .	<b>5</b>	33,255	
<b>6</b> Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.) . . . . .	<b>6</b>	1,408,748	
<b>7 Archer MSA deduction.</b> Enter the <b>smallest</b> of line 4, 5, or 6 here. Also include this amount in the total on Form 1040, line 36, or Form 1040NR, line 34. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 34, enter "MSA" and the amount. . . . .	<b>7</b>	21,748	

**Caution:** If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instructions).**Part III Archer MSA Distributions**

<b>8a</b> Total distributions you and your spouse received in 2007 from all Archer MSAs (see page 4 of the instructions) . . . . .	<b>8a</b>	40,047	
<b>b</b> Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions) . . . . .	<b>8b</b>	522	
<b>c</b> Subtract line 8b from line 8a . . . . .	<b>8c</b>	39,542	
<b>9</b> Unreimbursed qualified medical expenses (see page 4 of the instructions). . . . .	<b>9</b>	37,110	
<b>10 Taxable Archer MSA distributions.</b> Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount . . . . .	<b>10</b>	9,962	
<b>11a</b> If any of the distributions included on line 10 meet any of the <b>Exceptions to the Additional 15% Tax</b> (see page 4 of the instructions), check here . . . . . ▶ <input type="checkbox"/>			
<b>b Additional 15% tax</b> (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "MSA" and the amount . . . . .	<b>11b</b>	1,492	

**Section B. Medicare Advantage MSA Distributions.** If you are filing jointly and both you and your spouse received distributions in 2007 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

<b>12</b> Total distributions you received in 2007 from all Medicare Advantage MSAs (see page 5 of the instructions) . . . . .	<b>12</b>	1,663	
<b>13</b> Unreimbursed qualified medical expenses (see page 5 of the instructions) . . . . .	<b>13</b>	1,662	
<b>14 Taxable Medicare Advantage MSA distributions.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount . . . . .	<b>14</b>	*	
<b>15a</b> If any of the distributions included on line 14 meet any of the <b>Exceptions to the Additional 50% Tax</b> (see page 5 of the instructions), check here . . . . . ▶ <input type="checkbox"/>			
<b>b Additional 50% tax</b> (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "Med MSA" and the amount . . . . .	<b>15b</b>	*	

## 2007 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8853 (2007)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Attachment Sequence No. 39

Page 2

Name of policyholder (as shown on Form 1040)

Social security number  
of policyholder ▶**Section C. Long-Term Care (LTC) Insurance Contracts.** See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.If more than one Section C is attached, check here ☐

16a Name of insured ▶ ..... b Social security number of insured ▶ .....

17 In 2007, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? ☐ Yes ☐ No

18 Was the insured a terminally ill individual? ☐ Yes ☐ No

**Note:** If "Yes" and the **only** payments you received in 2007 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

19 792,556

**Caution: Do not** use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts

20 717,306

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)

21 26,091

22 Add lines 20 and 21

22 743,397

**Note:** If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$260 by the number of days in the LTC period

23 2,357,897

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)

24 1,174,380

25 Enter the **larger** of line 23 or line 24

25 2,617,067

26 Reimbursements for qualified LTC services provided for the insured during the LTC period

26 335,277

**Caution:** If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25

27 2,283,561

28 **Taxable payments.** Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount

28 26,251

Form

**8863**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Education Credits**  
**(Hope and Lifetime Learning Credits)**

- See instructions to find out if you are eligible to take the credits.  
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **50**

Your social security number

Total Forms Filed = 7,499,740

**Caution:** • You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.

- You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** in the same year.

**Before you begin:** Figure the amount of any credit you are claiming on Form 1040, line 51.**Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.**

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$2,200 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
	Student # 1		4,923,794			3,891,210	
	Student # 2		183,024			143,869	
	Student # 3		3,621			2,983	
	Student # 4		2,216			1,662	
2	<b>Tentative Hope credit.</b> Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III . . . . . ►					2	4,048,740

**Part II Lifetime Learning Credit**

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1		25,457,324
	Student # 2		621,639
	Student # 3		17,906
4	Add the amounts on line 3, column (c), and enter the total . Student # 4 . . . . .		4
5	Enter the <b>smaller</b> of line 4 or \$10,000 . . . . .		5
6	<b>Tentative lifetime learning credit.</b> Multiply line 5 by 20% (.20) and go to Part III . . . . .		6
			26,098,849
			20,739,133
			4,147,856

**Part III Allowable Education Credits**

7	Tentative education credits. Add lines 2 and 6 . . . . .		7	8,196,596
8	Enter: \$114,000 if married filing jointly; \$57,000 if single, head of household, or qualifying widow(er) . . . . .		8	643,727,090
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . . .		9	373,084,441
10	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credits . . . . .		10	283,699,196
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .		11	112,495,545
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .		12	72,365,366
13	Multiply line 7 by line 12 . . . . . ►		13	7,849,382
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28 . . . . .		14	26,751,384
15	Enter the total, if any, of your credits from Form 1040, lines 47, 48, and 51; or Form 1040A, lines 29 and 30 . . . . .		15	261,443
16	Subtract line 15 from line 14. If zero or less, <b>stop</b> . You cannot take any education credits . . . . . ►		16	26,489,942
17	<b>Education credits.</b> Enter the smaller of line 13 or line 16 here and on Form 1040, line 49, or Form 1040A, line 31 . . . . . ►		17	6,910,412

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

Form **8864**  
Department of the Treasury  
Internal Revenue Service

# **Biodiesel and Renewable Diesel Fuels Credit**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

► **Attach to your tax return.**

OMB No. 1545-1924

**2007**

Attachment  
Sequence No. **141**

Name(s) shown on return

Total Forms Filed = 4,306

Identifying number

**Caution:** You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel)	1	\$ .50	261	
2	Agri-biodiesel	2	\$1.00	501	
3	Renewable diesel	3	\$1.00	*	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$ .50	0	
5	Agri-biodiesel included in a biodiesel mixture	5	\$1.00	0	
6	Renewable diesel included in a renewable diesel mixture	6	\$1.00	0	
7	Qualified agri-biodiesel production (gallons sold)	7	\$ .10	*	
8	Add lines 1 through 7. Include this amount in your income for 2007 (see instructions)		8	765	
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts		9	8,487	
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1m		10	9,252	
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust		11		
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1m		12		

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

### Definitions and Special Rules

#### Certification

To claim a credit on lines 1 through 6, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, the certificate must indicate at all appropriate locations that the fuel to which it relates is renewable diesel and state that the fuel meets the requirements discussed under *Renewable Diesel* on page 2. However, if the certificate or statement was attached to a previously filed claim, attach a separate sheet with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agri-biodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 or Pub. 510, Excise Taxes, for the model certificate and statement.

#### Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Biodiesel includes both agri-biodiesel and biodiesel other than agri-biodiesel.

#### Agri-Biodiesel

Agri-biodiesel means biodiesel derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds, and from animal fats.



Form

**8880**Department of the Treasury  
Internal Revenue Service

## AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Credit for Qualified Retirement Savings Contributions**

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

▶ See instructions on back.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **55**

Name(s) shown on return

Total Forms Filed = 6,429,354

Your social security number

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$26,000 (\$39,000 if head of household; \$52,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1990, **(b)** is claimed as a dependent on someone else's 2007 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
<b>1</b> Traditional and Roth IRA contributions for 2007. <b>Do not</b> include rollover contributions . . . . .	<b>1</b> 1,873,410	783,946
<b>2</b> Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2007 (see instructions) . . . . .	<b>2</b> 6,902,342	1,600,092
<b>3</b> Add lines 1 and 2 . . . . .	<b>3</b> 8,775,751	2,384,038
<b>4</b> Certain distributions received <b>after</b> 2004 and <b>before</b> the due date (including extensions) of your 2007 tax return (see instructions). If married filing jointly, include <b>both</b> spouses' amounts in <b>both</b> columns. See instructions for an exception . . . . .	<b>4</b> 378,089	248,794
<b>5</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b> 8,551,814	2,257,758
<b>6</b> In each column, enter the <b>smaller</b> of line 5 or \$2,000 . . . . .	<b>6</b> 5,783,554	1,404,802
<b>7</b> Add the amounts on line 6. If zero, <b>stop</b> ; you cannot take this credit . . . . .		<b>7</b> 7,188,356
<b>8</b> Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36 . . . . .	<b>8</b> 184,499,304	
<b>9</b> Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$15,500	.5	.5	.5
\$15,500	\$17,000	.5	.5	.2
\$17,000	\$23,250	.5	.5	.1
\$23,250	\$25,500	.5	.2	.1
\$25,500	\$26,000	.5	.1	.1
\$26,000	\$31,000	.5	.1	.0
\$31,000	\$34,000	.2	.1	.0
\$34,000	\$39,000	.1	.1	.0
\$39,000	\$52,000	.1	.0	.0
\$52,000	---	.0	.0	.0

**Note:** If line 9 is zero, **stop**; you cannot take this credit.

<b>10</b> Multiply line 7 by line 9 . . . . .	<b>10</b> 1,241,682
<b>11</b> Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43 . . . . .	<b>11</b> 9,175,125
<b>12</b> <b>1040 filers:</b> Enter the total of your credits from lines 47 through 49, and 51.	<b>12</b> 547,949
<b>1040A filers:</b> Enter the total of your credits from lines 29 through 31.	
<b>1040NR filers:</b> Enter the total of your credits from lines 44 and 46.	
<b>13</b> Subtract line 12 from line 11. If zero, <b>stop</b> ; you cannot take this credit . . . . .	<b>13</b> 8,627,176
<b>14</b> <b>Credit for qualified retirement savings contributions.</b> Enter the <b>smaller</b> of line 10 or line 13 here and on Form 1040, line 53; Form 1040A, line 33; or Form 1040NR, line 48 . . . . .	<b>14</b> 976,846

\*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.



Form **8889**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Health Savings Accounts (HSAs)**

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **53**Department of the Treasury  
Internal Revenue Service▶ **Attach to Form 1040 or Form 1040NR.**▶ **See separate instructions.**

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

Total Forms Filed = 1,243,268

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see page 2 of the instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

**Part I HSA Contributions and Deduction.** See page 3 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2007 (see page 4 of the instructions) . . . . . ▶	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2007 (or those made on your behalf), including those made from January 1, 2008, through April 15, 2008, that were for 2007. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions) . . . . .	2	1,685,844
3	If you were under age 55 at the end of 2007, and on the first day of <b>every</b> month during 2007, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$2,850 (\$5,650 for family coverage) (see page 4 of the instructions) . . . . .	3	4,258,869
4	Enter the amount you and your employer contributed to your Archer MSAs for 2007 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2007, also include any amount contributed to your spouse's Archer MSAs . . . . .	4	21,924
5	Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	5	4,241,475
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2007, see the instructions on page 4 for the amount to enter . . . . .	6	4,155,957
7	If you were age 55 or older at the end of 2007, married, and you or your spouse had family coverage under an HDHP at any time during 2007, enter your additional contribution amount (see page 4 of the instructions) . . . . .	7	81,913
8	Add lines 6 and 7 . . . . .	8	4,237,869
9	Employer contributions made to your HSAs for 2007 . . . . .	9	1,116,610
10	Qualified HSA funding distributions . . . . .	10	41,122
11	Add lines 9 and 10 . . . . .	11	1,157,732
12	Subtract line 11 from line 8. If zero or less, enter -0- . . . . .	12	3,238,433
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 . . . . . <b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the instructions).	13	1,500,881

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2007 from all HSAs (see page 6 of the instructions) . . . . .	14a	1,661,847
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see page 6 of the instructions) . . . . .	14b	20,386
c	Subtract line 14b from line 14a . . . . .	14c	1,641,462
15	Unreimbursed qualified medical expenses (see page 6 of the instructions) . . . . .	15	1,561,087
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount . . . . .	16	106,952
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 10% Tax</b> (see page 6 of the instructions), check here . . . . . ▶ <input type="checkbox"/>		
b	<b>Additional 10% tax</b> (see page 6 of the instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "HSA" and the amount . . . . .	17b	9,335

Form

**8903**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Domestic Production Activities Deduction**

OMB No. 1545-1984

**2007**Attachment  
Sequence No. **143**Department of the Treasury  
Internal Revenue Service► **Attach to your tax return. ► See separate instructions.**

Name(s) as shown on return				Identifying number	
Total Forms Filed = 532,517					
<b>1</b>	Domestic production gross receipts (DPGR)			<b>1</b>	951,942,806
<b>2</b>	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	<b>2</b>	653,095,839		
<b>3</b>	If you are using the section 861 method, enter deductions and losses allocable to DPGR. All others, see instructions	<b>3</b>	148,910,930		
<b>4</b>	If you are using the small business simplified overall method, enter the amount of cost of goods sold and other deductions or losses you ratably apportion to DPGR. All others, skip line 4	<b>4</b>	55,508,961		
<b>5</b>	Add lines 2 through 4			<b>5</b>	857,676,044
<b>6</b>	Subtract line 5 from line 1			<b>6</b>	94,266,762
<b>7</b>	Qualified production activities income from estates, trusts, and certain partnerships and S corporations (see instructions)			<b>7</b>	66,629,283
<b>8</b>	Add lines 6 and 7. Estates and trusts, go to line 9, all others, skip line 9 and go to line 10			<b>8</b>	
<b>9</b>	Amount allocated to beneficiaries of the estate or trust (see instructions)			<b>9</b>	
<b>10</b>	<b>Qualified production activities income.</b> Estates and trusts, subtract line 9 from line 8, all others, enter amount from line 8. If zero or less, enter -0- here, skip lines 11 through 19, and enter -0- on line 20			<b>10</b>	165,019,147
<b>11</b>	Income limitation (see instructions):				
	• Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction			<b>11</b>	381,751,026
	• All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions)				
<b>12</b>	Enter the smaller of line 10 or line 11. If zero or less, enter -0- here, skip lines 13 through 19, and enter -0- on line 20			<b>12</b>	118,177,645
<b>13</b>	Enter 6% of line 12			<b>13</b>	7,009,528
<b>14</b>	Form W-2 wages (see instructions)			<b>14</b>	140,597,512
<b>15</b>	Form W-2 wages from estates, trusts, and certain partnerships and S corporations (see instructions)			<b>15</b>	93,768,294
<b>16</b>	Add lines 14 and 15. Estates and trusts, go to line 17, all others, skip line 17 and go to line 18			<b>16</b>	
<b>17</b>	Amount allocated to beneficiaries of the estate or trust (see instructions)			<b>17</b>	
<b>18</b>	Estates and trusts, subtract line 17 from line 16, all others, enter amount from line 16			<b>18</b>	234,365,806
<b>19</b>	Form W-2 wage limitation. Enter 50% of line 18			<b>19</b>	117,183,009
<b>20</b>	Enter the smaller of line 13 or line 19			<b>20</b>	6,723,795
<b>21</b>	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			<b>21</b>	46,498
<b>22</b>	Expanded affiliated group allocation (see instructions)			<b>22</b>	94
<b>23</b>	<b>Domestic production activities deduction.</b> Combine lines 20 through 22 and enter the result here and on Form 1040, line 35; Form 1120, line 25; or the applicable line of your return			<b>23</b>	6,770,387

Form **8910****Alternative Motor Vehicle Credit**

OMB No. 1545-1998

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**2007**Attachment  
Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 176,161

Identifying number

**Part I Tentative Credit**

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 8 and 12.

		(a)	(b)	(c)
1 Year, make, and model of vehicle . . . . .	<b>1</b>			
2 Enter date vehicle was placed in service (MM/DD/YYYY) . . . . .	<b>2</b>	/ /	/ /	/ /
3 Maximum credit allowable (see instructions) . . . . .	<b>3</b>			
4 Phaseout percentage (see instructions) . . . . .	<b>4</b>	%	%	%
5 <b>Tentative credit.</b> Multiply line 3 by line 4 . . . . .	<b>5</b>			

**Part II Credit for Business/Investment Use Part of Vehicle**

6 Business/investment use percentage (see instructions) . . . . .	<b>6</b>	%	%	%
7 Multiply line 5 by line 6 . . . . .	<b>7</b>			
8 Add columns (a) through (c) on line 7 . . . . .	<b>8</b>		17,700	
9 Alternative motor vehicle credit from partnerships and S corporations . . . . .	<b>9</b>		167	
10 <b>Business/investment use part of credit.</b> Add lines 8 and 9. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1s . . . . .	<b>10</b>		17,867	

**Part III Credit for Personal Use Part of Vehicle**

11 Subtract line 7 from line 5 . . . . .	<b>11</b>			
12 Add columns (a) through (c) on line 11 . . . . .	<b>12</b>		218,836	
13 Regular tax before credits: <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 (or Form 1040NR, line 41) . . . . .</li> <li>Other filers. Enter the regular tax before credits from your return . . . . .</li> </ul>	<b>13</b>			
14 Credits that reduce regular tax before the alternative motor vehicle credit: a Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49) . . . . . b Foreign tax credit . . . . . c Qualified electric vehicle credit (Form 8834, line 11) . . . . . d Add lines 14a through 14c . . . . .	<b>14a</b> <b>14b</b> <b>14c</b> <b>14d</b>	  0	   81,698	
15 Net regular tax. Subtract line 14d from line 13. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 10 . . . . .	<b>15</b>		4,231,853	
16 Tentative minimum tax (see instructions): <ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>Other filers. Enter the tentative minimum tax from your alternative minimum tax form or schedule . . . . .</li> </ul>	<b>16</b>		3,497,303	
17 Subtract line 16 from line 15. If zero or less, stop here; <b>do not</b> file this form unless you are claiming a credit on line 10 . . . . .	<b>17</b>		778,439	
18 <b>Personal use part of credit.</b> Enter the <b>smaller</b> of line 12 or 17 here and on Form 1040, line 55; Form 1040NR, line 50; or the appropriate line of your return. If line 17 is smaller than line 12, see instructions . . . . .	<b>18</b>		182,735	

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 37720F

Form **8910** (2007)

Form **8917**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**Tuition and Fees Deduction**

▶ See Instructions.

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2007**Attachment  
Sequence No. **63**

Your social security number

Total Forms Filed = 4,471,217



**You cannot take both an education credit from Form 8863 and the tuition and fees deduction from this form for the same student in the same year.**

**Before you begin:** ✓ To see if you qualify for this deduction, see *Who Can Take the Deduction* in the instructions below.  
 ✓ If you file Form 1040, use the instructions for line 36 to figure any write-in adjustments to be entered on the dotted line next to Form 1040, line 36.

1	(a) Student's name (as shown on page 1 of your tax return)	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
First name	Last name		
	Student 1 SSN =		22,600,560
	Student 2 SSN =		1,648,542
	Student 3 SSN =		56,075
	Student 4 SSN =		14
2	Add the amounts on line 1, column (c), and enter the total	2	24,305,191
3	Enter the amount from Form 1040, line 22, or Form 1040A, line 15	3	
4	Enter the total from either: • Form 1040, lines 23 through 33, plus any write-in adjustments entered on the dotted line next to Form 1040, line 36, <b>or</b> • Form 1040A, lines 16 through 18	4	
5	Subtract line 4 from line 3.* If the result is more than \$80,000 (\$160,000 if married filing jointly) You cannot take the deduction for tuition and fees	5	310,019,891
6	<b>Tuition and fees deduction.</b> Is the amount on line 5 more than \$65,000 (\$130,000 if married filing jointly)? <input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 2, or \$2,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19. <input type="checkbox"/> <b>No.</b> Enter the <b>smaller</b> of line 2, or \$4,000. Also enter this amount on Form 1040, line 34, or Form 1040A, line 19.	6	10,399,406

\*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, use Worksheet 6-1 in Pub. 970 to figure the amount to enter.

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

**General Instructions****Purpose of Form**

Use Form 8917 to figure and take the deduction for tuition and fees expenses **paid in 2007**.

This deduction is based on qualified education expenses paid to an eligible postsecondary educational institution. See *What Expenses Qualify*, on page 2, for more information.



**You may be able to take the Hope credit or lifetime learning credit for your education expenses instead of the tuition and fees deduction. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8863, Education Credits, and Pub. 970, Tax Benefits for Education, for more information about the Hope and lifetime learning credits.**

**Who Can Take the Deduction**

You may be able to take the deduction if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The deduction is based on the amount of qualified education expenses you paid for the student in 2007 for academic periods beginning in 2007 and the first 3 months of 2008.



**Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-free educational assistance and refunds of qualified education expenses on page 2.**

Generally, in order to claim the deduction for qualified education expenses for a dependent, you must have paid the expenses in 2007 and must claim an exemption for the student as a dependent on your 2007 tax return (line 6c of Form 1040 or 1040A). For additional information, see chapter 6 of Pub. 970.

You **cannot** claim the tuition and fees deduction if any of the following apply.

- Your filing status is married filing separately.
- Another person can claim an exemption for you as a dependent on his or her tax return. You cannot take the deduction even if the other person does not actually claim that exemption.
- Your modified adjusted gross income (MAGI), as figured on line 5, is more than \$80,000 (\$160,000 if filing a joint return).
- You were a nonresident alien for any part of the year and did not elect to be treated as a resident alien for tax purposes. More information on nonresident aliens can be found in Pub. 519, U.S. Tax Guide for Aliens.