Publication 1438-A (Supplement)

1041 *e-file* Program

U.S. Income Tax Return for Estates and Trusts

for Tax Year 2007

Department of the Treasury
Internal Revenue Service
www.irs.gov

Publication 1438-A (12-2007)
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The IRS Mission

Provide America's Taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.

Introduction

Publication 1438-A (Supplement) Tax Year 2007

This publication is a supplement to Publication 1438, and should be used in conjunction with that document. It contains a list of the forms accepted electronically when filed through the 1041 e-file program, and an exhibit of each form. The exhibit of each form reflects a field number that corresponds with the field number in the Record Layouts found in Publication 1438. The exhibits are helpful in resolving error conditions identified in the Acknowledgement Error Record, and in locating specific fields on a particular form or schedule.

DISCLAIMER

Note: In an attempt to make this document available to you as soon as possible, we have used draft versions of the various forms and schedules. In some cases, the draft we used is earlier than later published drafts of the forms or schedules. However, if the form or schedule did not change from the earlier draft, we did not replace the earlier draft. In general, the drafts in this publication represent what we believe the forms/schedules will reflect in the final version. In some cases, we have included drafts of forms that reflect changes we expect to be included in the final version. We urge you to compare the drafts in this publication to the latest forms released to the public by the Internal Revenue Service. Also, recent and/or subsequent legislative changes may necessitate a later revision of some forms or schedules.

FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)
2. **Schedule C (Form 1040)** (Profit or Loss From Business)
3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)
4. **Schedule D (Form 1041)** (Capital Gains and Losses)
5. **Schedule E (Form 1040)** (Supplemental Income and Loss)
6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
7. **Schedule H (Form 1040)** (Household Employment Taxes)
8. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)
9. **Schedule K-1 (Form 1041)** (Beneficiary's Share of Income, Deductions, Credits, etc.)
10. **Form 1116** (Foreign Tax Credit)
11. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
12. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)
13. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)
14. **Form 3468** (Investment Credit)
15. **Form 3800** (General Business Credit)
16. **Form 4136** (Credit for Federal Tax Paid on Fuels)
17. **Form 4255** (Recapture of Investment Credit)
18. **Form 4562** (Depreciation and Amortization)
19. **Form 4684** (Casualties and Theft)
20. **Form 4797** (Sale of Business Property**)**
21. **Form 4835** (Farm Rental Income and Expenses)
22. **Form 4952** (Investment Interest Expense Deduction)

FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY (CONTINUED)

23. **Form 4970** (Tax on Accumulation Distribution of Trusts)

24. **Form 4972** (Tax on Lump-Sum Distributions)

25. **Form 5884** (Work Opportunity Credit, and related Instructions)

26. **Form 5884-A** (Hurricane Katrina Employer Retention Credit)

27. **Form 6198** (At Risk Limitation)

28. **Form 6252** (Installment Sale Income)

29. **Form 6478** (Credit for Alcohol use as Fuel)

30. **Form 6765** (Credit for Increasing Research Activities)

31. **Form 8082** (Notice of Inconsistent Treatment or Administrative Adjustment Request)

32 **Form 8271** (Investor Reporting of Tax Shelter Registration Number)

33. **Form 8275** (Disclosure Statement)

34. **Form 8275-R** (Regulatory Disclosure Statement)

35. **Form 8582** (Passive Activity Loss Limitation)

36. **Form 8582** (Worksheets)

37. **Form 8582-CR** (Passive Activity Credit Limitations)

38. **Form 8586** (Low-Income Housing Credit)

39. **Form 8609-A** (Annual Statement for Low-Income Housing Credit)

40. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)

41. **Form 8820** (Orphan Drug Credit)

42. **Form 8824** (Like Kind Exchanges)

43. **Form 8829** (Expenses for Business Use of Your Home)

44. **Form 8830** (Enhanced Oil Recovery Credit) (Not applicable for TY 2006)

FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY (CONTINUED)

45. **Form 8860** (Qualified Zone Academy Bond Credit)

46. **Form 8864** (Biodiesel Fuels Credit)

47. **Form 8874** (New Markets Credit)

48. **Form 8881** (Credit for Small Employer Pension Plan Startup Costs)

49. **Form 8882** (Credit for Employer-Provided Childcare Facilities and Services)

50. **Form 8886** (Reportable Transaction Disclosure Statement)

51. **Form 8896** (Low Sulfur Diesel Fuel Production Credit)

52. **Form 8913** (Credit for Federal Telephone Excise Tax Paid)

NOTE:
The records listed below are not exhibited in this publication since they are not actual federal tax forms. See Publication 1438, Section B, Record Layouts for detailed information on the records listed below.

53. **Statement ("STMbnn")** Statement Records for forms and/or schedules other than Schedule K-1 (Form 1041) or Schedule K-1 in ascending numeric order.

54. **Optional Preparer Records**

    Preparer's Note
    Election Explanation
    Regulatory Explanation

55. **Schedule K-1 (Form 1041)** Statements (STMb99) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.

56. **Payment Record Electronic Funds Withdrawal** (Direct Debit) Payment Record.

57. **Summary Record**

58. **State Return Record** (New York State only)

Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2007 0030 OMB No. 1545-0092

A Type of entity (see instr.):
- 0130 ☐ Decedent's estate
- 0140 ☐ Simple trust
- 0150 ☐ Complex trust
- 0151 ☐ Qualified disability trust
- 0152 ☐ ESBT (S portion only)
- 0160 ☐ Grantor type trust
- 0170 ☐ Bankruptcy estate–Ch. 7 NO ENTRY
- 0180 ☐ Bankruptcy estate–Ch. 11 NO ENTRY
- 0190 ☐ Pooled income fund

For calendar year 2007 or fiscal year beginning 0010, 2007, and ending 0020, 20

Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) 0025
0060 *0070 0075

C Employer identification number 0040

Name and title of fiduciary
0080 0095 0097

D Date entity created 0050

Number, street, and room or suite no. (If a P.O. box, see page 14 of the instructions.)
0090

E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 15 of the instr.):
- ☐ Described in section 4947(a)(1) 0280
- ☐ Not a private foundation 0290
- ☐ Described in section 4947(a)(2) 0300

City or town, state, and ZIP code
0100 0110 0115 0120

B Number of Schedules K-1 attached (see instructions) ▶ 0270 @0200

F Check applicable boxes: ☐ Initial return 0210 ☐ Final return 0220 ☐ Amended return 0230 NO ENTRY ☐ Change in fiduciary 0240 ☐ Change in fiduciary's name 0250 ☐ Change in trust's name 0265 ☐ Change in fiduciary's address 0260

G Check here if the estate or filing trust made a section 645 election . . 309 . ▶ ☐

Income	1	Interest income	1	0310***
	2a	Total ordinary dividends	2a	0320***
	b	Qualified dividends allocable to: (1) Beneficiaries 0323 (2) Estate or trust 0325		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	0330
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	0340
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	0350
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	0360
	7	Ordinary gain or (loss). Attach Form 4797 0375	7	0370
	8	Other income. List type and amount *0385 *0385	8	0390
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	0400***
Deductions	10	Interest. Check if Form 4952 is attached ▶ ☐ 0410	10	0420
	11	Taxes	11	0430***
	12	Fiduciary fees	12	0440***
	13	Charitable deduction (from Schedule A, line 7)	13	0450*** 0455
	14	Attorney, accountant, and return preparer fees	14	0460***
	15a	Other deductions **not** subject to the 2% floor (attach schedule) @0470	15a	0480***
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	0490***
	16	Add lines 10 through 15b ▶	16	0510***
	17	Adjusted total income or (loss). Subtract line 16 from line 9 17 0520		
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	0530 0535
	19	Estate tax deduction including certain generation-skipping taxes (attach computation) @0540	19	0550***
	20	Exemption	20	0560***
	21	Add lines 18 through 20 ▶	21	0570
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 22 of the instructions	22	0580
	23	**Total tax** (from Schedule G, line 7)	23	0590***
	24	**Payments: a** 2007 estimated tax payments and amount applied from 2006 return 0600	24a	0610 0620***
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	0630/NO ENTRY
	c	Subtract line 24b from line 24a	24c	0640
	d	Tax paid with Form 7004 (see page 23 of the instructions)	24d	0680
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐ 0695 @0690	24e	0700***
		Other payments: f Form 2439 0710 ; g Form 4136 0720 ; Total ▶	24h	0740
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	0750***
	26	Estimated tax penalty (see page 23 of the instructions)	26	0770***
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	0780
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	0790
	29	Amount of line 28 to be: **a Credited to 2008 estimated tax** ▶ 0800***; **b Refunded** ▶	29	0810***

Sign Here

Under penalties of perjury, I declare that I have examined this return, 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.

▶ Signature of fiduciary or officer representing fiduciary | Date | ▶ 0820 EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? 0825 ☐ Yes ☐ No 0826

Paid Preparer's Use Only

Preparer's signature ▶ *0830 | Date | Check if self-employed ☐ 0840 | Preparer's SSN or PTIN 0850

Firm's name (or yours if self-employed), address, and ZIP code ▶ 0860 0880 | EIN 0870 | Phone no. (0890

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11370H Form **1041** (2007)

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

*0928 1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 23)	1	0940	
2	Tax-exempt income allocable to charitable contributions (see page 24 of the instructions)	2	0950	
3	Subtract line 2 from line 1	3	0960	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	0970	
5	Add lines 3 and 4	5	0975	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 24 of the instructions)	6	0980	
7	**Charitable deduction.** Subtract line 6 from line 5. Enter here and on page 1, line 13	7	1000***	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 24 of the instructions)	1	1010	
2	Adjusted tax-exempt interest	2	1020	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 24 of the instructions)	3	1030***	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	1040	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 24 of the instructions)	5	1050	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	1070	
7	**Distributable net income.** Combine lines 1 through 6. If zero or less, enter -0-	7	1090	*1100
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1110	
9	Income required to be distributed currently	9	1120	
10	Other amounts paid, credited, or otherwise required to be distributed	10	1130	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	1140	
12	Enter the amount of tax-exempt income included on line 11	12	1150	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	1160	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	1170	
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	1180	

Schedule G Tax Computation (see page 26 of the instructions)

1 **Tax:** a	Tax on taxable income (see page 26 of the instructions)	1a	1205			
b	Tax on lump-sum distributions. Attach Form 4972	1b	1210	1220		
c	Alternative minimum tax (from Schedule I, line 56)	1c	1225***			
d	**Total.** Add lines 1a through 1c ▶				1d	1230
2a	Foreign tax credit. Attach Form 1116	2a	1240***			
b	Other nonbusiness credits (attach schedule)	2b	1250/NO ENTRY			
1260 c	General business credit. Enter here and check which forms are attached: ☐ Form 3800 ☐ Forms (specify) ▶ 1270 1280	2c	1290			
d	Credit for prior year minimum tax. Attach Form 8801	2d	1300			
3	**Total credits.** Add lines 2a through 2d ▶				3	1310
4	Subtract line 3 from line 1d. If zero or less, enter -0-. 1340/NO ENTRY 1330				4	1315 1320
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611				5	1350
6	Household employment taxes. Attach Schedule H (Form 1040)				6	1365
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 @1366 1367 1368 ▶				7	1370***

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $@1380 1400	1390	1395
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?	1420	1425
3	At any time during calendar year 2007, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? 1440 See page 28 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶	1430	1435
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 28 of the instructions	1450	1452
@1458 5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 28 for required attachment	1455	1460
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 28) ▶ ☐	1470	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 28) ▶ ☐	1480	
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐	1490	
9	Are any present or future trust beneficiaries skip persons? See page 28 of the instructions	1500	1505

Schedule I Alternative Minimum Tax (AMT) (see pages 28 through 35 of the instructions)

Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from page 1, line 17)	1	1520
2	Interest	2	1530***
3	Taxes	3	1540
4	Miscellaneous itemized deductions (from page 1, line 15b)	4	1550
5	Refund of taxes	5	(1560)
6	Depletion (difference between regular tax and AMT)	6	1570
7	Net operating loss deduction. Enter as a positive amount	7	1580***
8	Interest from specified private activity bonds exempt from the regular tax	8	1590
9	Qualified small business stock (see page 30 of the instructions)	9	1600
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	1610
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	1620
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	1630
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	1640
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	1650
15	Passive activities (difference between AMT and regular tax income or loss)	15	1660
16	Loss limitations (difference between AMT and regular tax income or loss)	16	1670
17	Circulation costs (difference between regular tax and AMT)	17	1680
18	Long-term contracts (difference between AMT and regular tax income)	18	1690
19	Mining costs (difference between regular tax and AMT)	19	1700
20	Research and experimental costs (difference between regular tax and AMT)	20	1710
21	Income from certain installment sales before January 1, 1987	21	(1720***)
22	Intangible drilling costs preference	22	1730
23	Other adjustments, including income-based related adjustments	23	1740
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	(1750***)
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	1760
	Note: *Complete Part II below before going to line 26.*		
26	Income distribution deduction from Part II, line 44 — 26: 1770		
27	Estate tax deduction (from page 1, line 19) — 27: 1780		
28	Add lines 26 and 27	28	1790
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	1800

If line 29 is:

- $22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 45.
- $165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II—Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 34 of the instructions)	30	1910
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1920
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	1930
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)	33	1940
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 34 of the instructions)	34	1950
35	Capital gains computed on a minimum tax basis included on line 25	35	(1960***)
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	1970***
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	1980
38	Income required to be distributed currently (from Schedule B, line 9)	38	1990
39	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	39	2000
40	Total distributions. Add lines 38 and 39	40	2010
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	2020
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	2030
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	2040
44	**Income distribution deduction on a minimum tax basis.** Enter the smaller of line 42 or line 43. Enter here and on line 26	44	2050

Part III—Alternative Minimum Tax

45	Exemption amount				45	$22,500 00
46	Enter the amount from line 29	46	2060			
47	Phase-out of exemption amount	47	$75,000	00		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	2070			
49	Multiply line 48 by 25% (.25)				49	2080
50	Subtract line 49 from line 45. If zero or less, enter -0-				50	2090
51	Subtract line 50 from line 46				51	2100
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • Over $175,000, multiply line 51 by 28% (.28) and subtract $3,500 from the result				52	2110
53	Alternative minimum foreign tax credit (see page 34 of the instructions)				53	2120***
54	Tentative minimum tax. Subtract line 53 from line 52				54	2130
55	Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)				55	2140
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Schedule G, line 1c				56	2170

Part IV—Line 52 Computation Using Maximum Capital Gains Rates

Caution: *If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 35 of the instructions before completing this part.*

57	Enter the amount from line 51				57	2180
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	2190			
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	2200			
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60	2210			
61	Enter the **smaller** of line 57 or line 60				61	2240
62	Subtract line 61 from line 57				62	2250
63	If line 62 is $175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract $3,500 from the result ▶				63	2260
64	Maximum amount subject to the 5% rate	64	$2,150	00		
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	2275			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2280			
67	Enter the **smaller** of line 57 or line 58	67	2285			
68	Enter the **smaller** of line 66 or line 67	68	2290			
69	Multiply line 68 by 5% (.05) ▶				69	2300
70	Subtract line 68 from line 67	70	2310			
71	Multiply line 70 by 15% (.15) ▶				71	2320
	If line 59 is zero or blank, skip lines 72 and 73 and go to line 74. Otherwise, go to line 72.					
72	Subtract line 67 from line 61	72	2330			
73	Multiply line 72 by 25% (.25) ▶				73	2340
74	Add lines 63, 69, 71, and 73				74	2350
75	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result				75	2360
76	Enter the **smaller** of line 74 or line 75 here and on line 52				76	2370

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SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business

(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).

OMB No. 1545-0074

2007

Attachment Sequence No. 09

Name of proprietor 0009

Social security number (SSN) 0010/NO ENTRY

A Principal business or profession, including product or service (see page C-2 of the instructions) 0020

B Enter code from pages C-8, 9, & 10 ▶ 0030

C Business name. If no separate business name, leave blank. 0040

D Employer ID number (EIN), if any 0050

E Business address (including suite or room no.) ▶ 0060

City, town or post office, state, and ZIP code 0070

F Accounting method: 0080 (1) ☐ Cash 0090 (2) ☐ Accrual 0100 (3) ☐ Other (specify) ▶ *0110

G Did you "materially participate" in the operation of this business during 2007? If "No," see page C-3 for limit on losses 0120 ☐ Yes ☐ No 0125

H If you started or acquired this business during 2007, check here ▶ ☐ 0130

Part I Income

1	Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 0140 ▶ ☐	1	0150 @0160
2	Returns and allowances	2	0170
3	Subtract line 2 from line 1	3	0180
4	Cost of goods sold (from line 42 on page 2)	4	0190
5	**Gross profit.** Subtract line 4 from line 3	5	0200
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3)	6	0210
7	**Gross income.** Add lines 5 and 6 ▶	7	0220

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

8	Advertising	8	0230	18	Office expense	18	0360
9	Car and truck expenses (see page C-4)	9	0250	19	Pension and profit-sharing plans	19	0370
10	Commissions and fees	10	0260	20	Rent or lease (see page C-5):		
11	Contract labor (see page C-4)	11	0265	a	Vehicles, machinery, and equipment	20a	0380
12	Depletion	12	0270	b	Other business property	20b	0390
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	0280	21	Repairs and maintenance	21	0400
14	Employee benefit programs (other than on line 19)	14	0290	22	Supplies (not included in Part III)	22	0410
15	Insurance (other than health)	15	0300	23	Taxes and licenses	23	0420
16	Interest:			24	Travel, meals, and entertainment:		
*0310 a	Mortgage (paid to banks, etc.)	16a	0320	a	Travel	24a	0430
*0330 b	Other	16b	0340	b	Deductible meals and entertainment (see page C-6)	24b	0440
17	Legal and professional services	17	0350	25	Utilities	25	0470
				26	Wages (less employment credits)	26	0480
				27	Other expenses (from line 48 on page 2)	27	0490

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	0500
29	Tentative profit (loss). Subtract line 28 from line 7	29	0510
30	Expenses for business use of your home. Attach **Form 8829**	30	0520
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3. 0530 • If a loss, you **must** go to line 32.	31	0540

32 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 **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (statutory employees, see page C-7). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk. 0550

32b ☐ Some investment is not at risk. 0560

Part III Cost of Goods Sold (see page C-7)

33 Method(s) used to value closing inventory: 0590 a ☐ Cost 0600 b ☐ Lower of cost or market 0610 c ☐ Other (attach explanation) @0620

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . @0640 . . . ☐ Yes 0630 ☐ No 0635

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation @0660	35	0650
36	Purchases less cost of items withdrawn for personal use	36	0670
37	Cost of labor. Do not include any amounts paid to yourself	37	0680
38	Materials and supplies	38	0690
39	Other costs	39	0700
40	Add lines 35 through 39	40	0710
41	Inventory at end of year	41	0720
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	0730

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► / 0740 /

44 Of the total number of miles you drove your vehicle during 2007, enter the number of miles you used your vehicle for:

a Business 0750 b Commuting (see instructions) 0760 c Other 0770

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes 0780 ☐ No 0785

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes 0790 ☐ No 0795

47a Do you have evidence to support your deduction? ☐ Yes 0800 ☐ No 0805

b If "Yes," is the evidence written? ☐ Yes 0810 ☐ No 0815

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30. @0820

	0830		0840
	0850		0860
	0870		0880
	0890		0900
	0910		0920
	0930		0940
	0950		0960
	0970		0980
	0990		1000
48	**Total other expenses.** Enter here and on page 1, line 27	48	1010

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 0009

Social security number (SSN) 0010/NO ENTRY

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 0020

B Enter code from pages C-8, 9, & 10 ▶ 0030

C Business name. If no separate business name, leave blank. 0040

D Employer ID number (EIN), if any 0050

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. 0060

City, town or post office, state, and ZIP code 0070

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 0080 ▶ ☐	1	0090	@0100
2	**Total expenses** (see instructions). If more than $5,000, you **must** use Schedule C	2	0110	
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	0120	

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) ▶ / 0130/

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 0140 b Commuting (see instructions) 0150 c Other 0160

6 Do you (or your spouse) have another vehicle available for personal use? 0170 ☐ Yes ☐ No 0175

7 Was your vehicle available for personal use during off-duty hours? 0180 ☐ Yes ☐ No 0185

8a Do you have evidence to support your deduction? 0190 ☐ Yes ☐ No 0195

b If "Yes," is the evidence written? 0200 ☐ Yes ☐ No 0205

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).**

OMB No. 1545-0092

2007

Name of estate or trust

Employer identification number

Note: *Form 5227 filers need to complete* ***only*** *Parts I and II.*

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

*0020

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 39)	(f) Gain or (Loss) for the entire year Subtract (e) from (d)
1a 0030	0040	0050	0060	0070	0080
0090	0100	0110	0120	0130	0140
0150	0160	0170	0180	0190	0200
0210	0220	0230	0240	0250	0260
0270	0280	0290	0300	0310	0320

b	Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	0380
2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	0750
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	0760
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss Carryover Worksheet	4	(0780***)
5	**Net short-term gain or (loss).** Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶	5	0790

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

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 39)	(f) Gain or (Loss) for the entire year Subtract (e) from (d)
6a 0800	0810	0820	0830	0840	0850
0860	0870	0880	0890	0900	0910
0920	0930	0940	0950	0960	0970
0980	0990	1000	1010	1020	1030
1040	1050	1060	1070	1080	1090

b	Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	1150
7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	1580
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	1590
9	Capital gain distributions	9	1600***
10	Gain from Form 4797, Part I	10	1610***
11	Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2006 Capital Loss Carryover Worksheet	11	(1620***)
12	**Net long-term gain or (loss).** Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶	12	1640

Part III Summary of Parts I and II

Caution: *Read the instructions **before** completing this part.*

		(1) Beneficiaries' (see page 40)	(2) Estate's or trust's	(3) Total
13 **Net short-term gain or (loss)**	13	1650	1660	1665
14 **Net long-term gain or (loss):**				
a Total for year	14a	1671	1672	1673
b Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b	1677	1671	1671
c 28% rate gain	14c	1681	1671	1671
15 **Total net gain or (loss).** Combine lines 13 and 14a ▶	15	1710	1720	1730

Note: *If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet,** as necessary.*

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of:

a The loss on line 15, column (3) **or** **b** $3,000 . . . 16 (1760)

*If the loss on line 15, column (3), is more than $3,000, **or** if Form 1041, page 1, line 22, is a loss, complete the **Capital Loss Carryover Worksheet** on page 42 of the instructions to figure your capital loss carryover.*

Part V Tax Computation Using Maximum Capital Gains Rates

(Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22 is more than zero.) **Caution:** *Skip this part and complete the worksheet on page 38 of the instructions if:*

- *Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or*
- *Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.*

17 Enter taxable income from Form 1041, line 22			17	1770	
18 Enter the **smaller** of line 14a or 15 in column (2) but not less than zero	18	1780			
19 Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2)	19	1790		1855	
20 Add lines 18 and 19	20	1800			
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- ▶	21	1810			
22 Subtract line 21 from line 20. If zero or less, enter -0-			22	1820	
23 Subtract line 22 from line 17. If zero or less, enter -0-			23	1830	
24 Enter the **smaller** of the amount on line 17 or $2,150			24	1840	
25 Is the amount on line 23 equal to or more than the amount on line 24?					
1845 ☐ **Yes.** Skip lines 25 through 27; go to line 28 and check the "No" box.					
1855 ☐ **No.** Enter the amount from line 23			25	1855	
26 Subtract line 25 from line 24			26	1860	
27 Multiply line 26 by 5% (.05)					27 1890
28 Are the amounts on lines 22 and 26 the same?					
1895 ☐ **Yes.** Skip lines 28 thru 31; go to line 32. 1900 ☐ **No.** Enter the **smaller** of line 17 or line 22			28	1905	
29 Enter the amount from line 26 (If line 26 is blank, enter -0-).			29	1910	
30 Subtract line 29 from line 28			30	1920	
31 Multiply line 30 by 15% (.15)					31 1930
32 Figure the tax on the amount on line 23. Use the 2007 Tax Rate Schedule on page 26 of the instructions					32 1940
33 Add lines 27, 31, and 32					33 1950
34 Figure the tax on the amount on line 17. Use the 2007 Tax Rate Schedule on page 26 of the instructions					34 1960
35 **Tax on all taxable income.** Enter the **smaller** of line 33 or line 34 here and on line 1a of Schedule G, Form 1041					35 1970

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2007

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

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

1	List the type and location of each **rental real estate property:**
A	0010 0020
B	0030 0040
C	0050 0060

2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: ● 14 days **or** ● 10% of the total days rented at fair rental value? (See page E-3)	Yes	No
A		0070	0075
B		0080	0085
C		0090	0095

Income:		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
3 Rents received	3	0100	0110	0120	3	0130
4 Royalties received	4	0140	0150	0160	4	0170
Expenses:						
5 Advertising	5	0180	0190	0200		
6 Auto and travel (see page E-4)	6	0210	0220	0230		
7 Cleaning and maintenance	7	0240	0250	0260		
8 Commissions	8	0270	0280	0290		
9 Insurance	9	0300	0310	0320		
10 Legal and other professional fees	10	0330	0340	0350		
11 Management fees	11	0352	0354	0356		
12 Mortgage interest paid to banks, etc. (see page E-4) *0360	12	0370	0380	0390	12	0400
13 Other interest	13	0410	0420	0430		
14 Repairs	14	0440	0450	0460		
15 Supplies	15	0470	0480	0490		
16 Taxes	16	0500	0510	0520		
17 Utilities	17	0530	0540	0550		
18 Other (list) ▶ *0590 *0595	18	+0600	+0610	+0620		
0630		0640	0650	0660		
0670		0680	0690	0700		
0710		0720	0730	0740		
0750/NO ENTRY		0760/NO ENTRY	0770/NO ENTRY	0780/NO ENTRY		
19 Add lines 5 through 18	19	0790	0800	0810	19	0820
20 Depreciation expense or depletion (see page E-5)	20	0830	0840	0850	20	0860
21 Total expenses. Add lines 19 and 20	21	0870	0880	0890		
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file **Form 6198**	22	0900	0910	0920		
23 Deductible rental real estate loss. **Caution.** Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file **Form 8582.** Real estate professionals must complete line 43 on page 2	23	(0930***)	(0940***)	(0950***)		

24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses	24	0960
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25	(0970***)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	0980

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? 1007 ☐ Yes 1008 ☐ No

If you answered "Yes," see page E-6 before completing this section.

28	(a) Name *1015	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	*1015	+1020	+1030	+1040	☐ +1060
B	1150	1160	1170	1180	☐ 1200
C	1290	1300	1310	1320	☐ 1340
D	1430	1440	1450	1460	☐ 1480

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K–1	(h) Nonpassive loss from Schedule K–1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K–1
A	1070***	+1080	+1100	+1120	+1130
B	1210***	1220	1240	1260	1270
C	1350***	1360	1380	1400	1410
D	1490***	1500	1520	1540	1550
29a Totals		1710			1720
b Totals	1730***		1740	1750	

30	Add columns (g) and (j) of line 29a	30 1760
31	Add columns (f), (h), and (i) of line 29b	31 (1770***)
32	**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	32 1780

Part III Income or Loss From Estates and Trusts

33	(a) Name *1795	(b) Employer identification number
A	*1790	+1800
B	1850	1860

	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	1810***	+1820	+1830	+1840
B	1870***	1880	1890	1900
34a Totals		1970		1980
b Totals	1990***		2000	

35	Add columns (d) and (f) of line 34a	35 2010
36	Add columns (c) and (e) of line 34b	36 (2020***)
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 2030 2040	37 2050

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

38	(a) Name *2065	(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
	*2065	+2070	+2080	+2090	+2100

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39 2110

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40 2120
41	**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 ▶	41 2130
42	**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)	42 2140
43	**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	43 2150

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

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

Social security number (SSN) 0010

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. 0020

B Enter code from Part IV ▶ 0030

C Accounting method: (1) ☐ Cash 0040 (2) ☐ Accrual 0050

D Employer ID number (EIN), if any 0070 NO ENTRY

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 0080 ☐ No 0085

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	0110				
2	Cost or other basis of livestock and other items reported on line 1	2	0120				
3	Subtract line 2 from line 1				3	0130	
4	Sales of livestock, produce, grains, and other products you raised				4	0140	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	0150	5b Taxable amount	5b	0160	
6a	Agricultural program payments (see page F-3)	6a	0170	6b Taxable amount	6b	0180	
7	Commodity Credit Corporation (CCC) loans (see page F-3):						
a	CCC loans reported under election				7a	0190	@0200
b	CCC loans forfeited	7b	0210	7c Taxable amount	7c	0220	
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):						
a	Amount received in 2007	8a	0230	8b Taxable amount	8b	0240	
@0250 c	If election to defer to 2008 is attached, check here ▶ ☐ 0260 8d Amount deferred from 2006				8d	0270	
9	Custom hire (machine work) income				9	0280	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)				10	0290	
11	**Gross income.** 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	0300	

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	0320	25	Pension and profit-sharing plans	25	0480
13	Chemicals	13	0330	26	Rent or lease (see page F-6):		
14	Conservation expenses (see page F-4)	14	0340/NO ENTRY	a	Vehicles, machinery, and equipment	26a	0490
15	Custom hire (machine work)	15	0350	b	Other (land, animals, etc.)	26b	0500
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-5)	16	0360	27	Repairs and maintenance	27	0510
				28	Seeds and plants	28	0520
				29	Storage and warehousing	29	0530
17	Employee benefit programs other than on line 25	17	0370	30	Supplies	30	0540
				31	Taxes	31	0550
18	Feed	18	0380	32	Utilities	32	0560
19	Fertilizers and lime	19	0390	33	Veterinary, breeding, and medicine	33	0570
20	Freight and trucking	20	0400	34	Other expenses (specify): *0580		
21	Gasoline, fuel, and oil	21	0410	a	0590	34a	0600
22	Insurance (other than health)	22	0420	b	0610	34b	0620
23	Interest:			c	0630	34c	0640
*0450 a	Mortgage (paid to banks, etc.)	23a	0430	d	0650	34d	0660
*0460 b	Other	23b	0440	e	0670	34e	0680
24	Labor hired (less employment credits)	24	0470	f	0690	34f	0700***

35	**Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ▶	35	0710
36	**Net farm profit or (loss).** Subtract line 35 from line 11. 0720 • If a profit, enter the profit on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** 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.	36	0730

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.**
- If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.

0740 37a ☐ All investment is at risk.

37b ☐ Some investment is not at risk. 0750

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.

38	Sales of livestock, produce, grains, and other products				38	0780	
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	0790	39b Taxable amount	39b	0800	
40a	Agricultural program payments	40a	0810	40b Taxable amount	40b	0820	
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election				41a	0830	0835
b	CCC loans forfeited	41b	0840	41c Taxable amount	41c	0850	
42	Crop insurance proceeds				42	0860	
43	Custom hire (machine work) income				43	0870	
44	Other income, including federal and state gasoline or fuel tax credit or refund				44	0880	
45	Add amounts in the right column for lines 38 through 44				45	0890	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	0900				
47	Cost of livestock, produce, grains, and other products purchased during the year	47	0910				
48	Add lines 46 and 47	48	0920				
49	Inventory of livestock, produce, grains, and other products at end of year	49	0930				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*				50	0940	
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on Part I, line 11 ▶				51	0950	

*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

CAUTION

*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)

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SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-1971

2007

Attachment Sequence No. **44**

Name of employer

0010 0015/NO ENTRY

Social security number 0020/NO ENTRY

Employer identification number 0030

A Did you pay **any one** household employee cash wages of $1,500 or more in 2007? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

0040 ☐ **Yes.** Skip lines B and C and go to line 1.

0045 ☐ **No.** Go to line B.

B Did you withhold federal income tax during 2007 for any household employee?

0050 ☐ **Yes.** Skip line C and go to line 5.

0055 ☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2006 or 2007 to **all** household employees? (**Do not** count cash wages paid in 2006 or 2007 to your spouse, your child under age 21, or your parent.)

0060 ☐ **No. Stop.** Do not file this schedule.

0065 ☐ **Yes.** Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2007 **do not** have to complete this form for 2007.)

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page H-4)	1 0070			
2	Social security taxes. Multiply line 1 by 12.4% (.124)			2	0080
3	Total cash wages subject to Medicare taxes (see page H-4)	3 0090			
4	Medicare taxes. Multiply line 3 by 2.9% (.029)			4	0100
5	Federal income tax withheld, if any			5	0110
6	**Total social security, Medicare, and income taxes.** Add lines 2, 4, and 5		0115	6	0120
7	Advance earned income credit (EIC) payments, if any			7	0130
8	**Net taxes** (subtract line 7 from line 6)			8	0140

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2006 or 2007 to all household employees? (**Do not** count cash wages paid in 2006 or 2007 to your spouse, your child under age 21, or your parent.)

0150 ☐ **No. Stop.** Enter the amount from line 8 above on Form 1040, line 62. If you are not required to file Form 1040, see the line 9 instructions on page H-4.

0155 ☐ **Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

		Yes	No
10	Did you pay unemployment contributions to only one state?	0170	0175
11	Did you pay all state unemployment contributions for 2007 by April 15, 2008? Fiscal year filers, see page H-4	0180	0185 N/E
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	0190	0195 N/E

Next: If you checked the **"Yes"** box on **all** the lines above, complete Section A.
If you checked the **"No"** box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions ▶ 0200			
14	State reporting number as shown on state unemployment tax return ▶ 0210			
15	Contributions paid to your state unemployment fund (see page H-5)	15	0220	
16	Total cash wages subject to FUTA tax (see page H-5)	16	0230	
17	**FUTA tax.** Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26	17	0240	

Section B

18 Complete all columns below that apply (if you need more space, see page H-5):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period From	(d) State experience rate period To	(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
0250	0260	0270	0280	0285	0290	0300	0310	0320	0330
0340	0350	0360	0370	0375	0380	0390	0400	0410	0420

19	Totals	19	0440	0450
20	Add columns (h) and (i) of line 19	20	0460	
21	Total cash wages subject to FUTA tax (see the line 16 instructions on page H-5)	21	0470	
22	Multiply line 21 by 6.2% (.062)	22	0480	
23	Multiply line 21 by 5.4% (.054)	23	0490	
24	Enter the **smaller** of line 20 or line 23	24	0500 0503	
25	**FUTA tax.** Subtract line 24 from line 22. Enter the result here and go to line 26	25	0510	

N O E N T R Y

Part III Total Household Employment Taxes

26	Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-	26	0520
27	Add line 17 (or line 25) and line 26 (see page H-5)	27	0530

28 Are you required to file Form 1040?

0540 ☐ **Yes.** **Stop.** Enter the amount from line 27 above on Form 1040, line 62. **Do not** complete Part IV below.

0550 ☐ **No.** You may have to complete Part IV. See page H-5 for details.

Part IV Address and Signature—Complete this part **only** if required. See the line 28 instructions on page H-5.

Address (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no.

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

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

▶ Employer's signature ▶ Date

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SCHEDULE J (Form 1041)

Department of the Treasury
Internal Revenue Service

Accumulation Distribution for Certain Complex Trusts

▶ Attach to Form 1041.

▶ See the Instructions for Form 1041.

OMB No. 1545-0092

2007

Name of trust

Employer identification number

Part I Accumulation Distribution in 2007

Note: *See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.*

1	Other amounts paid, credited, or otherwise required to be distributed for 2007 (from Schedule B of Form 1041, line 10)		1	0020
2	Distributable net income for 2007 (from Schedule B of Form 1041, line 7)	2 0030		
3	Income required to be distributed currently for 2007 (from Schedule B of Form 1041, line 9)	3 0040		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	0050
5	Accumulation distribution for 2007. Subtract line 4 from line 1		5	0060

Part II Ordinary Income Accumulation Distribution (Enter the applicable throwback years below.)

Note: *If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)*		Throwback year ending 0070	Throwback year ending 0200	Throwback year ending 0330	Throwback year ending 0460	Throwback year ending 0590
6 Distributable net income (see page 44 of the instructions)	6	0080	0210	0340	0470	0600
7 Distributions (see page 44 of the instructions)	7	0090	0220	0350	0480	0610
8 Subtract line 7 from line 6	8	0100	0230	0360	0490	0620
9 Enter amount from page 2, line 25 or line 31, as applicable	9	0110	0240	0370	0500	0630
10 Undistributed net income Subtract line 9 from line 8	10	0120	0250	0380	0510	0640
11 Enter amount of prior accumulation distributions thrown back to any of these years	11	0130	0260	0390	0520	0650
12 Subtract line 11 from line 10	12	0140	0270	0400	0530	0660
13 Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 44 of the instructions)	13	0150	0280	0410	0540	0670
14 Divide line 13 by line 10 and multiply result by amount on line 9	14	0160	0290	0420	0550	0680
15 Add lines 13 and 14	15	0170	0300	0430	0560	0690
16 Tax-exempt interest included on line 13 (see page 45 of the instructions)	16	0180	0310	0440	0570	0700
17 Subtract line 16 from line 15	17	0190	0320	0450	0580	0710

Part III **Taxes Imposed on Undistributed Net Income** (Enter the applicable throwback years below.) (See page 45 of the instructions.)

Note: *If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.*

If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), **skip** lines 18 through 25 and **complete** lines 26 through 31.		Throwback year ending 0740	Throwback year ending 0890	Throwback year ending 1040	Throwback year ending 1190	Throwback year ending 1340
18 Regular tax	18	0750	0900	1050	1200	1350
19 Trust's share of net short-term gain	19	0760	0910	1060	1210	1360
20 Trust's share of net long-term gain	20	0770	0920	1070	1220	1370
21 Add lines 19 and 20	21	0780	0930	1080	1230	1380
22 Taxable income	22	0790	0940	1090	1240	1390
23 Enter percent. Divide line 21 by line 22, but do not enter more than 100%	23	0800 %	0950 %	1100 %	1250 %	1400 %
24 Multiply line 18 by the percentage on line 23	24	0810	0960	1110	1260	1410
25 Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9	25	0820	0970	1120	1270	1420
Do not complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.						
26 Tax on income other than long-term capital gain	26	0830	0980	1130	1280	1430
27 Trust's share of net short-term gain	27	0840	0990	1140	1290	1440
28 Trust's share of taxable income less section 1202 deduction	28	0850	1000	1150	1300	1450
29 Enter percent. Divide line 27 by line 28, but do not enter more than 100%	29	0860 %	1010 %	1160 %	1310 %	1460 %
30 Multiply line 26 by the percentage on line 29	30	0870	1020	1170	1320	1470
31 Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9	31	0880	1030	1180	1330	1480

Part IV **Allocation to Beneficiary**

Note: *Be sure to complete **Form 4970,** Tax on Accumulation Distribution of Trusts.*

Beneficiary's name 1490

Identifying number 1500

Beneficiary's address (number and street including apartment number or P.O. box) 1510

City, state, and ZIP code 1520 1530 1540

		(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
32 Throwback year 1550	32	1560	1570	1580
33 Throwback year 1590	33	1600	1610	1620
34 Throwback year 1630	34	1640	1650	1660
35 Throwback year 1670	35	1680	1690	1700
36 Throwback year 1710	36	1720	1730	1740
37 Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970	37	1750	1760	1770

661107

☐ 0030 Final K-1 ☐ 0040 Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

2007

For calendar year 2007,
or tax year beginning 0010 , 2007
and ending 0020 , 20

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

0050

B Estate's or trust's name

0060

C Fiduciary's name, address, city, state, and ZIP code

0070
0080
0090
0100 0110 0120

0130 D ☐ Check if Form 1041-T was filed and enter the date it was filed
/ 0140

0150 E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

0180

G Beneficiary's name, address, city, state, and ZIP code

0190
0200
0210
0220
0230
0240

H ☐ 0250 Domestic beneficiary ☐ 0260 Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income 0270	11	Final year deductions 0450 0460
2a	Ordinary dividends 0280		0470 0480
2b	Qualified dividends 0290		0490 0500
3	Net short-term capital gain 0300		0510 0520
4a	Net long-term capital gain 0310		0530 0540
4b	28% rate gain 0320	12	Alternative minimum tax adjustment 0550 0560
4c	Unrecaptured section 1250 gain 0330		0570 0580
5	Other portfolio and nonbusiness income 0340		0590 0600
6	Ordinary business income 0350		0610 0620
7	Net rental real estate income 0360		0630 0640
8	Other rental income 0370	13	Credits and credit recapture 0650 0660
9	Directly apportioned deductions 0380 0390		0670 0680
	0400 0410		0690 0700
	0420 0430	14	Other information 0710 0720
10	Estate tax deduction 0440		0730 0740
			0750 0760
			0770 0780
			0790 0800

*See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity. *0810

For IRS Use Only

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ **Attach to Form 1040, 1040NR, 1041, or 990-T.**

▶ **See separate instructions.**

OMB No. 1545-0121

2007

Attachment Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

0020 **a** ☐ Passive category income 0040 **c** ☐ Section 901(j) income 0060 **e** ☐ Lump-sum distributions

0030 **b** ☐ General category income 0050 **d** ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ 0100

Note: *If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to* ***more than one*** *foreign country or U.S. possession, use a separate column and line for each country or possession.*

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total
	A	B	C	(Add cols. A, B, and C.)
g **Enter the name of the foreign country or U.S. possession** ▶	0110	0280	0450	
1a Gross income from sources within country shown above and of the type checked above (see page 14 of the instructions): 0290 0300 0120	0130	0135	0460 0470	1a 0620
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐ 0137				
Deductions and losses (***Caution:*** *See pages 14 and 15 of the instructions*):				
@0320 **2** Expenses **definitely related** to the income on line 1a (attach statement). 0150	0930	0310	0480 @0490	
3 Pro rata share of other deductions **not definitely related:**				
a Certain itemized deductions or standard deduction (see instructions)	0160	0330	0500	
b Other deductions (attach statement) @0180	0170	0340 0350	0510 @0520	
c Add lines 3a and 3b	0190	0360	0530	
d Gross foreign source income (see instructions)	0200	0370	0540	
e Gross income from all sources (see instructions)	0210	0380	0550	
f Divide line 3d by line 3e (see instructions)	0220	0390	0560	
g Multiply line 3c by line 3f	0230	0400	0570	
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 14 of the instructions)	0240	0410	0580	
b Other interest expense	0250	0420	0590	
5 Losses from foreign sources	0260	0430	0600	
6 Add lines 2, 3g, 4a, 4b, and 5	0270	0440	0610	6 0630
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7 0640

Part II Foreign Taxes Paid or Accrued (see page 16 of the instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☐ Paid 0650 (i) ☐ Accrued 0660	Foreign taxes paid or accrued: In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
	(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest		(o) Dividends	(p) Rents and royalties	(q) Interest		
A	0670	0680	0690	0700	0710	0720	0730	0740	0750	0760
B	0770	0780	0790	0800	0810	0820	0830	0840	0850	0860
C	0870	0880	0890	0900	0910	0920	0930	0940	0950	0960
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									8	0970 0980

For Paperwork Reduction Act Notice, see page 20 of the instructions.

Cat. No. 11440U Form **1116** (2007)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	1010		
10	Carryback or carryover (attach detailed computation)	10	1020 @1030		
11	Add lines 9 and 10	11	1040		
12	Reduction in foreign taxes (see pages 16 and 17 of the instructions)	12	1050 *1055		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit			13	1060
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 17 of the instructions)	14	1070 1080 *1085		
15	Adjustments to line 14 (see pages 17 and 18 of the instructions)	15			
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	1090		
17	**Individuals:** Enter the amount from Form 1040, line 41. If you are a nonresident alien, enter the amount from Form 1040NR, line 38. **Estates and trusts:** Enter your taxable income without the deduction for your exemption.	17	1100		
	Caution: *If you figured your tax using the lower rates on qualified dividends or capital gains, see page 18 of the instructions.*				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"			18	1110
19	**Individuals:** Enter the amount from Form 1040, line 44, minus any amounts from lines 47 through 50, and any mortgage interest credit (from Form 8396, line 11) and District of Columbia first-time homebuyer credit (from Form 8859, line 11). If you are a nonresident alien, enter the amount from Form 1040NR, line 41, minus any amounts from lines 44 through 45, and any mortgage interest credit (from Form 8396, line 11) and District of Columbia first-time homebuyer credit (from Form 8859, line 11).				1120
	Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			19	1130
	Caution: *If you are completing line 19 for separate category* ***e*** *(lump-sum distributions), see page 20 of the instructions.*				
20	Multiply line 19 by line 18 (maximum amount of credit)			20	1140
21	Enter the **smaller** of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see page 20 of the instructions) ▶			21	

Part IV Summary of Credits From Separate Parts III (see page 20 of the instructions)

22	Credit for taxes on passive category income	22	1150		
23	Credit for taxes on general category income	23	1200		
24	Credit for taxes on certain income re-sourced by treaty	24	1210		
25	Credit for taxes on lump-sum distributions	25	1220		
26	Add lines 22 through 25			26	1230
27	Enter the **smaller** of line 19 or line 26			27	1235
28	Reduction of credit for international boycott operations. See instructions for line 12 beginning on page 16			28	1240
29	Subtract line 28 from line 27. This is your **foreign tax credit.** Enter here and on Form 1040, line 51; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			29	1250

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Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

OMB No. 1545-0140

2007

Attachment Sequence No. **06**

Name(s) shown on tax return

Identifying number 0010

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000?
- Yes ▶ **Do not file Form 2210.** You do not owe a penalty.
- No ▼

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?
- Yes ▶ You do not owe a penalty. **Do not file Form 2210** (but if box **E** below applies, you must file page 1 of Form 2210).
- No ▼

You may owe a penalty. Does any box in Part II below apply?
- Yes ▶ You **must** file Form 2210. Does box **B, C,** or **D** apply?
  - Yes ▶ You must figure your penalty.
  - No ▼ You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**
- No ▼ **Do not file Form 2210.** You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Part I Required Annual Payment (see page 2 of the instructions)

1	Enter your 2007 tax after credits from Form 1040, line 57 (or comparable line of your return)	1	0020
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	0030
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for federal tax paid on fuels, health coverage tax credit, and refundable credit for prior year minimum tax	3	(0040)
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, you do not owe a penalty; **do not file Form 2210**	4	0050
5	Multiply line 4 by 90% (.90)	5	0060
6	Withholding taxes. **Do not** include estimated tax payments. (see page 2 of the instructions)	6	0070
7	Subtract line 6 from line 4. If less than $1,000, you do not owe a penalty; **do not file Form 2210**	7	0080
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8	0090
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	0100

Next: Is line 9 more than line 6?

0110 ☐ **No.** You **do not** owe a penalty. **Do not file Form 2210** unless box **E** below applies.

0120 ☐ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If only box **A** or **E** (or both) applies, file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210.**

0130 **A** ☐ You request a **waiver** (see page 1 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty. @0135

0140 **B** ☐ You request a **waiver** (see page 1 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

0150 **C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

0160 **D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

0170 **E** ☐ You filed or are filing a joint return for either 2006 or 2007, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

Part III Short Method

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: *If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.*

TIP *You do not need to file Form 2210 unless you checked a box in Part II on page 1.*

10	Enter the amount from Form 2210, line 9			10	00180
11	Enter the amount, if any, from Form 2210, line 6	11	00185		
12	Enter the total amount, if any, of estimated tax payments you made	12	00190		
13	Add lines 11 and 12			13	00195
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. **Do not file Form 2210 unless you checked box E on page 1**			14	00200
15	Multiply line 14 by .0XXXX			15	00205
16	• If the amount on line 14 was paid **on or after** 4/15/08, enter -0-. • If the amount on line 14 was paid **before** 4/15/08, make the following computation to find the amount to enter on line 16. Amount on line 14 × Number of days paid before 4/15/08 × .000XX			16	00210
17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 47; Form 1040NR, line 75; Form 1040NR-EZ, line 26; or Form 1041, line 26 ▶			17	00213 00215

Part IV **Regular Method** (See page 2 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment		Payment Due Dates (a) 4/15/07	(b) 6/15/07	(c) 9/15/07	(d) 1/15/08
Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	0240	0250	0260	0270
19	19	0280	0320	0400	0480
20 Enter the amount, if any, from line 26 in the previous column	20		0330	0410	0490
21 Add lines 19 and 20	21		0340	0420	0500
22 Add the amounts on lines 24 and 25 in the previous column	22		0350	0430	0510
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	0290	0360	0440	0520
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		0370	0450	
25 **Underpayment.** If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 ▶	25	0300	0380	0460	0540
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	0310	0390	0470	

Section B—Figure the Penalty (Complete lines 27 through 30 of one column before going to the next column.)

			(a)	(b)	(c)	(d)
Rate Period 1	**April 16, 2007—December 31, 2007**		4/15/07	6/15/07	9/15/07	
	27 Number of days **from** the date shown above line 27 **to** the date the amount on line 25 was paid **or** 12/31/07, whichever is earlier	27	Days: 0560	Days: 0580	Days:	
	28 Underpayment on line 25 (see page 4 of the instructions) × Number of days on line 27 / 365 × .08 ▶	28	$ 0570	$ 0590	$	
Rate Period 2	**January 1, 2008—April 15, 2008**		12/31/07	12/31/07	12/31/07	1/15/08
	29 Number of days **from** the date shown above line 29 **to** the date the amount on line 25 was paid **or** 4/15/08, whichever is earlier	29	Days: 0633	Days: 0637	Days: 0639	Days: 0643
	30 Underpayment on line 25 (see page 4 of the instructions) × Number of days on line 29 / 366 × .0X ▶	30	$ 0636	$ 0638	$ 0640	$ 0647

31 **Penalty.** Add all amounts on lines 28 and 30 in all columns. Enter the total here and on Form 1040, line 77; Form 1040A, line 47; Form 1040NR, line 75; Form 1040NR-EZ, line 26; or Form 1041, line 26; **but do not file Form 2210 unless you checked a box in Part II** 0690 ▶ 31 $ 0695

Schedule AI—Annualized Income Installment Method (See pages 4, 5, and 6 of the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/07, 4/30/07, 7/31/07, and 11/30/07.

		(a) 1/1/07–3/31/07	(b) 1/1/07–5/31/07	(c) 1/1/07–8/31/07	(d) 1/1/07–12/31/07
Part I	**Annualized Income Installments**				
1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1	1280	1490	1720	1950
2 Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	1290	1500	1730	1960
4 Enter your itemized deductions for the period shown in each column. If you do not itemize, enter -0- and skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4	1300	1510	1740	1970
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5 (see instructions if line 3 is more than $78,200)	6	1310	1520	1750	1980
7 In each column, enter the full amount of your standard deduction from Form 1040, line 40, or Form 1040A, line 24 (Form 1040NR or 1040NR-EZ filers, enter -0-. **Exception:** Indian students and business apprentices, enter standard deduction from Form 1040NR, line 37, or Form 1040NR-EZ, line 11.)	7	1320	1530	1760	1990
8 Enter the **larger** of line 6 or line 7	8	1330	1540	1770	2000
9 Subtract line 8 from line 3	9	1340	1550	1780	2010
10 In each column, multiply $3,400 by the total number of exemptions claimed (see instructions if line 3 is more than $117,300). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)	10	1350	1560	1790	2020
11 Subtract line 10 from line 9	11	1360	1570	1800	2030
12 Figure your tax on the amount on line 11 (see instructions) NO ENTRY	12	1370	1580	1810	2040
13 Self-employment tax from line 34 below (complete Part II)	13	1380	1590	1820	2050 NO ENTRY
14 Enter other taxes for each payment period (see instructions)	14	1390	1600	1830	2060
15 Total tax. Add lines 12, 13, and 14	15	1400	1610	1840	2070
16 For each period, enter the same type of credits as allowed on Form 2210, lines 1 and 3 (see instructions)	16	1410	1620	1850	2080
17 Subtract line 16 from line 15. If zero or less, enter -0-	17	1420	1630	1860	2090
18 Applicable percentage	18	22.5%	45%	67.5%	90%
19 Multiply line 17 by line 18	19	1430	1640	1870	2100
Complete lines 20–25 of one column before going to line 20 of the next column.					
20 Enter the total of the amounts in all previous columns of line 25	20		1650	1880	2110
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	1440	1660	1890	2120
22 Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column	22	1450	1670	1900	2130
23 Subtract line 25 of the previous column from line 24 of that column	23		1680	1910	2140
24 Add lines 22 and 23	24	1460	1690	1920	2150
25 Enter the **smaller** of line 21 or line 24 here and on Form 2210, line 18 ▶	25	1480	1710	1940	2160
Part II	**Annualized Self-Employment Tax** (Form 1040 filers only)				
26 Net earnings from self-employment for the period (see instructions)	26	2170	2280	2390	2500
27 Prorated social security tax limit	27	$24,375	$40,625	$65,000	$97,500
28 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	28	2190	2300	2410	2520
29 Subtract line 28 from line 27. If zero or less, enter -0-.	29	2210	2320	2430	2540
30 Annualization amounts	30	0.496	0.2976	0.186	0.124
31 Multiply line 30 by the **smaller** of line 26 or line 29	31	2220	2330	2440	2550
32 Annualization amounts	32	0.116	0.0696	0.0435	0.029
33 Multiply line 26 by line 32	33	2260	2370	2480	2590
34 Add lines 31 and 33. Enter here and on line 13 above ▶	34	2270	2380	2490	2600

NO ENTRY

NO ENTRY

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Form **2210-F**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Farmers and Fishermen

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**
▶ **See instructions on back.**

OMB No. 1545-0140

2007

Attachment Sequence No. **06A**

Name(s) shown on tax return

Identifying number 0010

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still can use it to figure your penalty. Enter the amount from line 21 on the penalty line of your return but do not attach Form 2210-F.

Part I

Reasons for Filing—If box 1a below applies to you, you may be able to lower or eliminate your penalty. But you **must** check that box and file Form 2210-F with your tax return. If box 1b below applies to you, check that box and file Form 2210-F with your tax return.

1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):

0013 a ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See Waiver of Penalty on page 2.

0016 b ☐ Your required annual payment (line 16 below) is based on your 2006 tax and you filed, or are filing, a joint return for either 2006 or 2007 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2007 tax after credits from Form 1040, line 57; Form 1040NR, line 52; or Form 1041, Schedule G, line 4			2	0020
3	Other taxes, including self-employment tax (see instructions)			3	0030
4	Add lines 2 and 3. If less than $1,000, you do not owe a penalty; **do not file Form 2210-F**			4	0040
5	Earned income credit	5	0050		
6	Additional child tax credit	6	0055		
7	Credit for federal tax paid on fuels	7	0060		
8	Health coverage tax credit	8	0067		
9	Refundable credit for prior year minimum tax	9	0067		
10	Add lines 5, 6, 7, 8, and 9			10	0070
11	Current year tax. Subtract line 10 from line 4. If less than $1,000, you do not owe a penalty; **do not file Form 2210-F**			11	0080
12	Multiply line 11 by 66⅔% (.667)	12	0090		
13	Withholding taxes. **Do not** include any estimated tax payments on this line (see instructions)			13	0100
14	Subtract line 13 from line 11. If less than $1,000, you do not owe a penalty; **do not file Form 2210-F**			14	0110
15	Enter the tax shown on your 2006 tax return. **Caution:** *See instructions*			15	0120
16	**Required annual payment.** Enter the **smaller** of line 12 or line 15			16	0130
	Note: *If line 13 is equal to or more than line 16, stop here; you do not owe the penalty.* ***Do not file Form 2210-F unless you checked box 1b above.***				
17	Enter the estimated tax payments you made by January 15, 2008, and any federal income tax and excess social security or tier 1 railroad retirement tax withheld during 2007			17	0140
18	**Underpayment.** Subtract line 17 from line 16. If the result is zero or less, stop here; you do not owe the penalty. **Do not file Form 2210-F unless you checked box 1b above**			18	0150

Part III Figure the Penalty

19	Enter the date the amount on line 18 was paid or April 15, 2008, whichever is earlier	19	0160 / / 08
20	Number of days **from** January 15, 2008, **to** the date on line 19	20	0170
21	**Penalty.** Underpayment on line 18 × Number of days on line 20 / 366 × .08 (0176) ▶	21	0180 @0177

- Form 1040 filers, enter the amount from line 21 on Form 1040, line 77.
- Form 1040NR filers, enter the amount from line 21 on Form 1040NR, line 75.
- Form 1041 filers, enter the amount from line 21 on Form 1041, line 26.

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2007 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2007, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____ , 2007, and ending _____ , 20 _____

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains 0190		**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain 210		
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain 0220	**1d** Collectibles (28%) gain 225	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains 0230		

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

Investment Credit

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

OMB No. 1545-0155

Attachment Sequence No. **52**

Name(s) shown on return | **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* 0020 ▶ ☐ — 0025

b Enter the date on which the 24- or 60-month measuring period begins / 0030 / and ends / 0040 /

c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) $ 0050

d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1b above $ 0060

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

e Pre-1936 buildings located in the Gulf Opportunity Zone	$ 0070	× 13% (.13)	1e	0080
f Other pre-1936 buildings	$ 0090	× 10% (.10)	1f	0100
g Certified historic structures located in the Gulf Opportunity Zone	$ 0110	× 26% (.26)	1g	0120
h Other certified historic structures	$ 0130	× 20% (.20)	1h	0930

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) 0150

j Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / 0160 /

k Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) — 1k 0170

2 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) $ 0180 × 10% (.10) — 2a

b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) $ 0200 × 30% (.30) — 2b

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 ▶ 0240 × $1,000 — 2d 0250

e Enter the lesser of line 2c or 2d — 2e 0260

Qualified microturbine property (see instructions):

f Basis of property installed during the tax year $ 270 × 10% (.10) — 2f 0280

g Kilowatt capacity of property in **f** above ▶ 0290 × $200 — 2g 0300

h Enter the lesser of line 2f or 2g — 2h 0310

i Total. Add lines 2a, 2b, 2e, and 2h — 2i 0320

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 $ 0330 × 20% (.20) — 3a 0340

b Basis of qualified investment in property other than in **a** above placed in service during the tax year ▶ $ 0350 × 15% (.15) — 3b *0360

c Total. Add lines 3a and 3b — 3c 0370

4 Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year ▶ $ 0380 × 20% (.20) — 4 0390

5 Credit from cooperatives. Enter the unused investment credit from cooperatives — 5 0400

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) 0415 — 6 0410

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545–0895

2007

Attachment Sequence No. **22**

Name(s) shown on return

Identifying number

Part I Current Year Credit

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

1a	Investment credit (attach Form 3468)	1a	0020	
b	Welfare-to-work credit (Form 8861)	1b	0040	
c	Credit for increasing research activities (Form 6765)	1c	0555	
d	Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: ----- - 0065)	1d	0070	
e	Disabled access credit (Form 8826) (do not enter more than $5,000)	1e	0090	
f	Renewable electricity production credit (Form 8835, Section A only)	1f	0100	
g	Indian employment credit (Form 8845)	1g	0110	
h	Orphan drug credit (Form 8820)	1h	0130	
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: ----- - 0535)	1i	0540	
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than $500)	1j	0550	
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: ----- - 0555)	1k	0560	
l	Qualified railroad track maintenance credit (Form 8900)	1l	0570	
m	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1m	0580	
n	Low sulfur diesel fuel production credit (Form 8896)	1n	0590	
o	Distilled spirits credit (Form 8906)	1o	0600	
p	Nonconventional source fuel credit (Form 8907)	1p	0610	
q	Energy efficient home credit (Form 8908)	1q	0620	
r	Energy efficient appliance credit (Form 8909)	1r	0630	
s	Alternative motor vehicle credit (Form 8910)	1s	0640	
t	Alternative fuel vehicle refueling property credit (Form 8911)	1t	0650	
u	Hurricane Katrina housing credit (only from S corporations, partnerships, estates, and cooperatives)	1u	0660	
v	Mine rescue team training credit (Form 8923)	1v	0685	
w	Credit for contributions to selected community development corporations (Form 8847)	1w	0690	
x	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1x	0705	
2	Add lines 1a through 1x	2	0740	
3	Passive activity credits included on line 2 (see instructions)	3	0770	
4	Subtract line 3 from line 2	4	0780	
5	Passive activity credits allowed for 2007 (see instructions)	5	0790	0800
6	Carryforward of general business credit to 2007. See instructions for the schedule to attach	6	0810	0825
7	Carryback of general business credit from 2008 (see instructions)	7	0840	
8	**Current year credit.** Add lines 4 through 7	8	0850	

Part II Allowable Credit

9	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			9	1020
10	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			10	1030
11	Add lines 9 and 10			11	1040
12a	Credits from Form 1040, lines 47 through 50 and lines 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49)	12a	1050		
b	Foreign tax credit	12b	1060		
c	Credits from Forms 5735 and 8834	12c	1070		
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	12d	1080		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	12e	1090		
f	Add lines 12a through 12e			12f	1100
13	**Net income tax.** Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18			13	1110
14	**Net regular tax.** Subtract line 12f from line 9. If zero or less, enter -0-	14	1120		
15	Enter 25% (.25) of the excess, if any, of line 14 over $25,000 (see instructions)	15	1130		
16	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	16	1140		
17	Enter the greater of line 15 or line 16			17	1150
18	Subtract line 17 from line 13. If zero or less, enter -0-			18	1160
19	**Credit allowed for the current year.** Enter the **smaller** of line 8 or line 18. **Individuals, estates, and trusts:** See the instructions for line 19 if claiming the research credit. **C corporations:** 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: 1170 1180 1190 • 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			19	1200

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Form **4136**

Department of the Treasury
Internal Revenue Service

Credit for Federal Tax Paid on Fuels

▶ 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)

Taxpayer identification number @0008

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	0010	$	362
b	Use on a farm for farming purposes		.183	0020		
c	Other nontaxable use (see **Caution** above line 1)	0030	.183	0040	0070	
d	Exported		.184	0080	0090	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) **Caution.** *This credit is not available for aviation gasoline taxed at $.044 (purchased after November 16, 2007).*		$ .15/.000*	0170	$ 0180	354
b	Other nontaxable use (see **Caution** above line 1)	0190	.193/.043*	0200	0230	324
c	Exported		.194/.044*	0233	0237	412

*This rate applies after November 16, 2007.

3 Nontaxable Use of Undyed Diesel Fuel @0240

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 ▶ ☐ 0250

		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	0260	$ .243	0270	$ 0307	360
b	Use on a farm for farming purposes		.243	0303		
c	Use in trains		.243	0310	0320	353
d	Use in certain intercity and local buses (see **Caution** above line 1)		.17	0330	0340	350
e	Exported		.244	0343	0347	413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation) @0350 0360

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	0370	$ .243	0380	$ 0407	346
b	Use on a farm for farming purposes		.243	0399		
c	Use in certain intercity and local buses (see **Caution** above line 1)		.17	0409	0416	347
d	Exported		.244	0418	0420	414
e	Nontaxable use taxed at $.044	0425	.043	0430	0435	377
f	Nontaxable use taxed at $.219	0440	.218	0445	0450	369

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit		(e) CRN
a Kerosene used in commercial aviation (other than foreign trade) taxed at $.244		$ .200	550	$ 0555		417
b Kerosene used in commercial aviation (other than foreign trade) taxed at $.219/.044* **Caution.** *This credit is not available for kerosene taxed at $.044 (purchased after November 16, 2007).*		.175/.000*	0560	0565		355
c Nontaxable use (other than use by state or local government) taxed at $.244	0585	.243	0575	0580		346
d Nontaxable use (other than use by state or local government) taxed at $.219/.044*	0585	.218/.043*	0725	0595		369

*This rate applies after November 16, 2007.

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. ► 0555 0610 0615

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
a Use by a state or local government @0630	$ .243	0620	$ 0625		360
b Use in certain intercity and local buses	.17	0635	0640		350

7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)

Registration No. ► 0645 0650 0655

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
a Use by a state or local government 0665	$ .243	0660	$ 0680		346
b Sales from a blocked pump	.243	0670			
c Use in certain intercity and local buses	.17	0685	0695		347

8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation

Registration No. ► 0705

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
a Use in commercial aviation (other than foreign trade) taxed at $.219/.044* **Caution.** *This credit is not available for kerosene taxed at $.044 (purchased after November 16, 2007).*		$ .175/.000*	0715	$ 0725		355
b Use in commercial aviation (other than foreign trade) taxed at $.244		.200		0750		417
c Nonexempt use in noncommercial aviation		.025/.200*	0755	0757		418
d Other nontaxable uses taxed at $.244	0759	.243	0760	0764		346
e Other nontaxable uses taxed at $.219/.044*	0768	.218/.043*	0770	0775		369

*This rate applies after November 16, 2007.

9 Alcohol Fuel Mixture Credit

Registration No. ► 0950

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
a	Alcohol fuel mixtures containing ethanol	$ .51	0960	$ 0970	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60	0980	0990	394

10 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ► 3010

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
a	Biodiesel (other than agri-biodiesel) mixtures	$ .50	3020	$ 3030	388
b	Agri-biodiesel mixtures	1.00	3040	3050	390
c	Renewable diesel mixtures	1.00	3060	3070	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
a	Liquefied petroleum gas (LPG)	3199 3200	$ .183	3210	$ 3220	419
b	"P Series" fuels	3239 3240	.183	3260	3280	420
c	Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)	3299 3300	.183	3320	3340	421
d	Liquefied hydrogen	3359 3360	.183	3380	3400	422
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	3419 3420	.243	3440	3460	423
f	Liquid hydrocarbons derived from biomass	3479 3480	.243	3500	3520	424
g	Liquefied natural gas (LNG)	3539 3540	.243	3560	3580	425

12 Alternative Fuel Credit and Alternative Fuel Mixture Credit

Registration No. ► 3600

		(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG)	$ .50	3620	$ 3640	426
b	"P Series" fuels	.50	3660	3680	427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50	3700	3720	428
d	Liquefied hydrogen	.50	3740	3760	429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50	3780	3800	430
f	Liquid hydrocarbons derived from biomass	.50	3820	3840	431
g	Liquefied natural gas (LNG)	.50	3860	3880	432

13 Registered Credit Card Issuers

Registration No. ► 3900

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	$ .243	3920	$ 3940	360
b Kerosene sold for the exclusive use of a state or local government	.243	3960	3980	346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at $.219/.044*	.218/.043*	4000	4020	369

*This rate applies after November 16, 2007.

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
a Nontaxable use	4119 4120	$ .197	4140	$ 4160	309
b Exported		.198	4180	4200	306

15 Diesel-Water Fuel Emulsion Blending

Registration No. ► 4230 4230

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	$ .046	4240	$ 4260	310

16 Exported Dyed Fuels

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel	$ .001	4280	$ 4300	415
b Exported dyed kerosene	.001	4320	4340	416

17 Total income tax credit claimed. Add lines 1 through 16, 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. ► **17** $ 4360

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Form **4255**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

Recapture of Investment Credit

▶ **Attach to your income tax return.**

OMB No. 1545-0166

Attachment Sequence No. **65**

Name(s) as shown on return

Identifying number 0009 /NO ENTRY

Properties	Type of property—State whether rehabilitation, energy, reforestation, qualifying advanced coal project, or qualifying gasification project property. (See the Instructions for Form 3468 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	0010
B	0130
C	0250
D	0370 *0375

Original Investment Credit

	Computation Steps: (see Specific Instructions)		Properties A	B	C	D
1	Original rate of credit	1	+0020	0140	0260	0380
2	Cost or other basis	2	+0023	0143	0263	0383
3	Original credit. Multiply line 2 by the percentage on line 1	3	+0080	0200	0320	0440
4	Date property was placed in service	4	+0084	0204	0324	0444
5	Date property ceased to be qualified investment credit property	5	+0090	0210	0330	0450
6	Number of full years between the date on line 4 and the date on line 5	6	+0100	0220	0340	0460

Recapture Tax

7	Recapture percentage (see instructions)	7	+0110	0230	0350		0470
8	Tentative recapture tax. Multiply line 3 by the percentage on line 7	8	+0120	0240	0360		0480
9	Add all the amounts on line 8			0483	0486	9	0490
10	Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)				*0495	10	0500
11	Add lines 9 and 10					11	0510
12	Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions					12	0520
13	Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 45K(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions					13	0530

General Instructions

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

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).
- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(b) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated the cost or other basis of property to you for which you claimed a credit.
- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ 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: 0008 | Identifying number: 0010/NO ENTRY

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.*

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	$125,000 0011
2	Total cost of section 179 property placed in service (see instructions)	2	0012
3	Threshold cost of section 179 property before reduction in limitation	3	$500,000 0013
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0040
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	0050

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6	0060	0070	0080
	0090	0100	0110

7	Listed property. Enter the amount from line 29	7	0120 *0115
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0130
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0140
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10	0150
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0160
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0170
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 ▶	13	0180

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	0181 *0182
15	Property subject to section 168(f)(1) election	15	0183 @0184
16	Other depreciation (including ACRS)	16	0186

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	0187
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 0188▶ ☐		

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		0190	0200	0210	0220	0230
b 5-year property		0240	0250	0260	0270	0280
c 7-year property		0290	0300	0310	0320	0330
d 10-year property		0340	0350	0360	0370	0380
e 15-year property		0390	0400	0410	0420	0430
f 20-year property		0440	0450	0460	0470	0480
g 25-year property		0482	25 yrs.	0484	S/L	0486
h Residential rental property	0490	0500	27.5 yrs.	MM	S/L	0510
	0520	0530	27.5 yrs.	MM	S/L	0540
i Nonresidential real property	0550	0560	39 yrs.	MM	S/L	0570
	0580	0590	0595	MM	S/L	0600

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

20a Class life		0610	0620	0630	S/L	0640
b 12-year		0650	12 yrs.	0660	S/L	0670
c 40-year	0680	0690	40 yrs.	MM	S/L	0700 *0705

Part IV **Summary** (see instructions)

21	Listed property. Enter amount from line 28	21	0760
22	**Total.** 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	0770
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	0780

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	0810 (e) 0815 Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	0820 (i) 0825 Elected section 179 cost

25 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) 25 0830

26 Property used more than 50% in a qualified business use:

0840	0850	0860 %	0870	0880	0890	0900	0910	0920
0930	0940	0950 %	0960	0970	0980	0990	1000	1010
1020	1030	1040 %	1050	1060	1070	1080	1090	1100 *1105

27 Property used 50% or less in a qualified business use:

1120	1130	1140 %	1150	1160	1170	S/L - 1175	1180	
1190	1200	1210 %	1220	1230	1240	S/L - 1245	1250	
1260	1270	1280 %	1290	1300	1310	S/L - 1315	1320	*1325

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. . 28 1330

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1. . . . . 29 1340

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		
30 Total business/investment miles driven during the year (**do not** include commuting miles)	1350		1420		1490		1560		1630		1700		
31 Total commuting miles driven during the year	1360		1430		1500		1570		1640		1710		
32 Total other personal (noncommuting) miles driven	1370		1440		1510		1580		1650		1720		
33 Total miles driven during the year. Add lines 30 through 32	1380		1450		1520		1590		1660		1730		*1735
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	
34 Was the vehicle available for personal use during off-duty hours?	1390	1395	1460	1465	1530	1535	1600	1605	1670	1675	1740	1745	
35 Was the vehicle used primarily by a more than 5% owner or related person?	1400	1405	1470	1475	1540	1545	1610	1615	1680	1685	1750	1755	
36 Is another vehicle available for personal use?	1410	1415	1480	1485	1550	1555	1620	1625	1690	1695	1760	1765	*1768

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
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	1770	1775
38 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	1780	1785
39 Do you treat all use of vehicles by employees as personal use?	1790	1795
40 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?	1800	1805
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)	1810	1815

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
42 Amortization of costs that begins during your 2007 tax year (see instructions):					
1830	1840	1850	1860	1870	1880
1890	1900	1910	1920	1930	1940
43 Amortization of costs that began before your 2007 tax year.				43	1950
44 **Total.** Add amounts in column (f). See the instructions for where to report.				44	1960 *1965

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

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** 0030 *0020

Property **B** 0120

Property **C** 0210

Property **D** 0300

		Properties A	Properties B	Properties C	Properties D
2 Cost or other basis of each property	2	0040	0130	0220	0310
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3	0050	0140	0230	0320
Note: *If line 2 is **more** than line 3, skip line 4.*					
4 Gain from casualty or theft. If line 3 is **more** 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	0060***	0150***	0240***	0330***
5 Fair market value **before** casualty or theft	5	0070	0160	0250	0340
6 Fair market value **after** casualty or theft	6	0080	0170	0260	0350
7 Subtract line 6 from line 5	7	0090	0180	0270	0360
8 Enter the **smaller** of line 2 or line 7	8	0100	0190	0280	0370
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	0110	0200	0290	0380

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	0390
11 Enter the **smaller** of line 10 or $100	11	0400
12 Subtract line 11 from line 10	12	0410
Caution: *Use only one Form 4684 for lines 13 through 18.*		
13 Add the amounts on line 12 of all Forms 4684	13	0420
14 Add the amounts on line 4 of all Forms 4684	14	0430
15 • If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	0440
16 If line 14 is **less** than line 13, enter the difference	16	0450
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	17	0460
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	0470

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 *0510

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** 0520
Property **B** 0610
Property **C** 0700
Property **D** 0790

		Properties A	Properties B	Properties C	Properties D
20 Cost or adjusted basis of each property	20	0530	0620	0710	0800
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 **Note:** *If line 20 is **more** than line 21, skip line 22.*	21	0540	0630	0720	0810
22 Gain from casualty or theft. If line 21 is **more** 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	0550***	0640***	0730***	0820***
23 Fair market value **before** casualty or theft	23	0560	0650	0740	0830
24 Fair market value **after** casualty or theft	24	0570	0660	0750	0840
25 Subtract line 24 from line 23	25	0580	0670	0760	0850
26 Enter the **smaller** of line 20 or line 25 **Note:** *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*	26	0590	0680	0770	0860
27 Subtract line 21 from line 26. If zero or less, enter -0- 0600	27	0600	0690	0780	0870

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 0880

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft		(b) Losses from casualties or thefts (i) Trade, business, rental or royalty property	(b) Losses from casualties or thefts (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				
29 0890		(0900***)	(0910***)	0920
0930		(0940***)	(0950***)	0960
30 Totals. Add the amounts on line 29	30	(0970***)	(0980***)	0990
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 1000				31 1010
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. 1020				32 1030
Casualty or Theft of Property Held More Than One Year				
33 Casualty or theft gains from Form 4797, line 32				33 1040
34 1050		(1060***)	(1070***)	1080
1090		(1100***)	(1110***)	1120
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	(1130***)	(1140***)	
36 Total gains. Add lines 33 and 34, column (c)				36 1150
37 Add amounts on line 35, columns (b)(i) and (b)(ii)				37 1160
38 If the loss on line 37 is **more** 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 1170				38a 1180
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 1190				38b 1200
39 If the loss on line 37 is **less** than or **equal** 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 1215				39 1210

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 | 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 0020

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)
2	0040	0050	0060	0070	0080	0090	0100
	0120	0130	0140	0150	0160	0170	0180
	0200	0210	0220	0230	0240	0250	0260
	0280	0290	0300	0310	0320	0330	0340 *0345

3 Gain, if any, from Form 4684, line 39 . . . 3 0600

4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 . . . 4 0610

5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 . . . 5 0615

6 Gain, if any, from line 32, from other than casualty or theft . . . 6 0620

7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: . . . 7 0650

Partnerships (except electing large partnerships) and S corporations. 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.

Individuals, partners, S corporation shareholders, and all others. 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.

8 Nonrecaptured net section 1231 losses from prior years (see instructions) . . . 8 0660

9 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) . . . 9 0670

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):

0690	0700	0710	0720	0730	0740	0750
0770	0780	0790	0800	0810	0820	0830
0850	0860	0870	0880	0890	0900	0910 *0995
0930	0940	0950	0960	0970	0980	0990

11 Loss, if any, from line 7 . . . 11 (1250)

12 Gain, if any, from line 7 or amount from line 8, if applicable . . . 12 1260

13 Gain, if any, from line 31 . . . 13 1270

14 Net gain or (loss) from Form 4684, lines 31 and 38a . . . 1275 14 1280

15 Ordinary gain from installment sales from Form 6252, line 25 or 36 . . . 15 1300

16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 . . . 16 1305

17 Combine lines 10 through 16 . . . 17 1340

18 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:

a 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 . . . 18a 1350/NO ENTRY

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 . . . 18b 1360/NO ENTRY

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 1400	1410	1420
B 1640	1650	1660
C 1880	1890	1900
D 2120	2130	2140

These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	1430	1670	1910	2150
21 Cost or other basis plus expense of sale	21	1440	1680	1920	2160
22 Depreciation (or depletion) allowed or allowable	22	1450	1690	1930	2170
23 Adjusted basis. Subtract line 22 from line 21	23	1460	1700	1940	2180
24 Total gain. Subtract line 23 from line 20	24	1470	1710	1950	2190 *2195
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	1480	1720	1960	2200
b Enter the **smaller** of line 24 or 25a	25b	1490	1730	1970	2210
26 **If section 1250 property:** 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	1500	1740	1980	2220
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	1510	1750	1990	2230
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	1520	1760	2000	2240
d Additional depreciation after 1969 and before 1976	26d	1530	1770	2010	2250
e Enter the **smaller** of line 26c or 26d	26e	1540	1780	2020	2260
f Section 291 amount (corporations only)	26f	1550/NO ENTRY	1790/NO ENTRY	2030/NO ENTRY	2270/NO ENTRY
g Add lines 26b, 26e, and 26f	26g	1560	1800	2040	2280
27 **If section 1252 property:** 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	1570	1810	2050	2290
b Line 27a multiplied by applicable percentage (see instructions)	27b	1580	1820	2060	2300
c Enter the **smaller** of line 24 or 27b	27c	1590	1830	2070	2310
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	1600	1840	2080	2320
b Enter the **smaller** of line 24 or 28a	28b	1610	1850	2090	2330
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	1620	1860	2100	2340
b Enter the **smaller** of line 24 or 29a (see instructions)	29b	1630	1870	2110	2350

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	2360
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2370
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	2380

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	2420	2430
34 Recomputed depreciation (see instructions)	34	2440	2450
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	2460	2470 *2475

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Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2007

Attachment Sequence No. **51**

Name(s) shown on return

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2007 (see instructions)	1	0020
2	Disallowed investment interest expense from 2006 Form 4952, line 7	2	0030
3	**Total investment interest expense.** Add lines 1 and 2	3	0040

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	0050		
b	Qualified dividends included on line 4a	4b	0053		
c	Subtract line 4b from line 4a			4c	0057
d	Net gain from the disposition of property held for investment	4d	0060		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions) 0065	4e	0070		
f	Subtract line 4e from line 4d			4f	0080
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	0090
h	Investment income. Add lines 4c, 4f, and 4g			4h	0100
5	Investment expenses (see instructions)			5	0110
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	0120

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2008. Subtract line 6 from line 3. If zero or less, enter -0-	7	0130
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	0140

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 **4970**

Department of the Treasury
Internal Revenue Service

Tax on Accumulation Distribution of Trusts

▶ Attach to beneficiary's tax return.

▶ See instructions on back.

OMB No. 1545-0192

2007

Attachment Sequence No. **73**

A Name(s) as shown on return 0010	**B** Social security number 0020
C Name and address of trust 0030 0040 0050	**D** Employer identification number 0060
E Type of trust (see instructions) 0070 ☐ Domestic 0080 ☐ Foreign	**F** Beneficiary's date of birth 0090
G Enter number of trusts from which you received accumulation distributions in this tax year ▶ 0100	

Part I Average Income and Determination of Computation Years

1	Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1	0110
2	Distributions of income accumulated before you were born or reached age 21	2	0120
3	Subtract line 2 from line 1	3	0130
4	Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4	0140
5	Total (add lines 3 and 4)	5	0150
6	Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6	0160
7	Taxable part of line 5 (subtract line 6 from line 5)	7	0170
8	Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8	0180
9	Average annual amount considered distributed (divide line 3 by line 8) — 9: 0190		
10	Multiply line 9 by .25 — 10: 0200		
11	Number of earlier tax years to be taken into account (see instructions)	11	0210
12	Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12	0220

13	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) 2002
Enter your taxable income before this distribution for the 5 immediately preceding tax years.	0230	0240	0250	0260	0270

Part II Tax Attributable to the Accumulation Distribution

		(a) 0280	(b) 0390	(c) 0500
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14	0290	0400	0510
15 Enter amount from line 12 in each column	15	0300	0410	0520
16 Recomputed taxable income (add lines 14 and 15)	16	0310	0420	0530
17 Income tax on amounts on line 16	17	0320	0430	0540
18 Income tax before credits on line 14 income	18	0330	0440	0550
19 Additional tax before credits (subtract line 18 from line 17)	19	0340	0450	0560
20 Tax credit adjustment	20	0350	0460	0570
21 Subtract line 20 from line 19	21	0360	0470	0580
22 Alternative minimum tax adjustments	22	0370	0480	0590
23 Combine lines 21 and 22	23	0380	0490	0600

24	Add columns (a), (b), and (c), line 23	24 0610
25	Divide the line 24 amount by 3	25 0620
26	Multiply the amount on line 25 by the number of years on line 11.	26 0630
27	Enter the amount from line 4	27 0640
28	Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-)	28 0670

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

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: 0010

Identifying number: 0020

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," **do not** use this form	1	0024	0026
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2	0030	0040
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3	0042	0044
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?	4	0084	0086
	If you answered "No" to both questions 3 **and** 4, **do not** use this form.			
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2007 distribution from your own plan	5a	0190	0200
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," **do not** use the form for this distribution	5b	0201	0202

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

6	Capital gain part from Form 1099-R, box 3	0204	0206	6	0210
7	Multiply line 6 by 20% (.20) ▶			7	0220
	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	0230	0235	8	0240
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996			9	0250
10	Total taxable amount. Subtract line 9 from line 8			10	0260
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-			11	0270
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18			12	0280
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000	13	0290		
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14	0300		
15	Multiply line 14 by 20% (.20)	15	0310		
16	Minimum distribution allowance. Subtract line 15 from line 13			16	0320
17	Subtract line 16 from line 12			17	0330
18	Federal estate tax attributable to lump-sum distribution			18	0340
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23			19	0350
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	. 0351		
21	Multiply line 16 by the decimal on line 20	21	0352		
22	Subtract line 21 from line 11	22	0353		
23	Multiply line 19 by 10% (.10)			23	0605
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions			24	0610
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30			25	0620
26	Multiply line 22 by 10% (.10)	26	0660		
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27	0670		
28	Multiply line 27 by ten (10)			28	0680
29	Subtract line 28 from line 25. Multiple recipients, see instructions		0695 ▶	29	0690
30	**Tax on lump-sum distribution.** 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	0705

Form **5884**

Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**

OMB No. 1545-0219

2007

Attachment Sequence No. **77**

Name(s) shown on return

Identifying number 0010

Part I Current Year Credit

1	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.			
a	Qualified first-year wages of employees who worked for you at least 120 hours but fewer than 400 hours . . . . . $ 0040 × 25% (.25)	1a	0050	
b	Qualified first-year wages of employees who worked for you at least 400 hours . . . . . $ 0060 × 40% (.40)	1b	0070	
c	Qualified second-year wages of employees certified as long-term family assistance recipients . . . . . $ 0072 × 50% (.50)	1c	0074	
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make for salaries and wages 080	2	*0085	
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts.	3	0090	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 5	4	0100	
5	Work opportunity credit included on line 4 from passive activities (see instructions)	5	0110	
6	Subtract line 5 from line 4	6	0120	
7	Work opportunity credit allowed for 2007 from a passive activity (see instructions)	7	0130	
8	Carryforward from 2006 of the New York Liberty Zone business employee credit and carryback from 2008 of the work opportunity credit (see instructions)	8	0140	
9	Add lines 6 through 8. Cooperatives, estates, and trusts, continue on to line 10. All others, use this amount to complete Part II	9	0150	
10	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	10	0160	
11	Cooperatives, estates, and trusts, subtract line 10 from line 9. Use this amount to complete Part II	11	0165	

Part II Allowable Credit

12	Regular tax before credits (see instructions)			12	0170
13	Alternative minimum tax (see instructions)			13	0175
14	Add lines 12 and 13			14	0180
15a	Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49)	15a	0185		
b	Foreign tax credit	15b	0195		
c	Credits from Forms 5735 and 8834	15c	0200		
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	15d	0205		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	15e	0210		
f	Add lines 15a through 15e			15f	0230
16	Net income tax. Subtract line 15f from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21			16	0235
17	Net regular tax. Subtract line 15f from line 12. If zero or less, enter -0-			17	0240
18	Enter 25% (.25) of the excess, if any, of line 17 over $25,000 (see instructions)			18	0250
19	Subtract line 18 from line 16. If zero or less, enter -0-			19	0260
20a	General business credit (Form 3800, line 19)	20a	0265		
b	Empowerment zone and renewal community employment credit (Form 8844, line 26)	20b	0270		
c	Add lines 20a and 20b			20c	0275
21	Subtract line 20c from line 19. If zero or less, enter -0-			21	0280
22	**Credit allowed for the current year. Cooperatives, estates, and trusts.** 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. **All others.** 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 . .			22	0285

Form **6198**

Department of the Treasury
Internal Revenue Service

At-Risk Limitations

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

OMB No. 1545-0712

2007

Attachment Sequence No. **31**

Name(s) shown on return | **Identifying number**

Description of activity (see page 2 of the instructions) 0020

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts (see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	0030
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	0040
b	Form 4797 *0060 0065 +0070	2b	0050
c	Other form or schedule	2c	0080
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	0090
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(0100***)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	0110

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. **Do not** enter less than zero	6	0120
7	Increases for the tax year (see page 3 of the instructions)	7	0130
8	Add lines 6 and 7	8	0140
9	Decreases for the tax year (see page 4 of the instructions)	9	0150
10a	Subtract line 9 from line 8 ▶ 10a 0160		
b	If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b	0170

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2006, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. **Do not** enter less than zero	11	0180
12	Increases at effective date	12	0190
13	Add lines 11 and 12	13	0200
14	Decreases at effective date	14	0210
15	Amount at risk (check box that applies):		
0220 a	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.	15	0240
0230 b	☐ From 2006 Form 6198, line 19b. **Do not** enter the amount from line 10b of the 2006 form.		
16	Increases since (check box that applies):		
0250 a	☐ Effective date b ☐ The end of your 2006 tax year 0260	16	0270
17	Add lines 15 and 16	17	0280
18	Decreases since (check box that applies):		
0290 a	☐ Effective date b ☐ The end of your 2006 tax year 0300	18	0310
19a	Subtract line 18 from line 17 ▶ 19a 0320		
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b	0330

Part IV Deductible Loss

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20	0340
21	**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover.	21	(0350***)

Note: *If the loss is from a passive activity, see the Instructions for **Form 8582,** Passive Activity Loss Limitations, or the Instructions for **Form 8810,** Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.*

Printed on recycled paper

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

Identifying number 0010/NO ENTRY

1 Description of property ▶ 0020

2a Date acquired (month, day, year) ▶ / 0030 b Date sold (month, day, year) ▶ / 0040

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4. 0050 ☐ Yes ☐ No 0055

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 0060 ☐ Yes ☐ No 0065

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

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	0070 *0075
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	0080		
7	Subtract line 6 from line 5	7	0090		
8	Cost or other basis of property sold	8	0100		
9	Depreciation allowed or allowable	9	0110		
10	Adjusted basis. Subtract line 9 from line 8	10	0120		
11	Commissions and other expenses of sale	11	0130		
12	Income recapture from Form 4797, Part III (see instructions)	12	0140		
13	Add lines 10, 11, and 12			13	0150
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	0160
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	0170
16	**Gross profit.** Subtract line 15 from line 14			16	0180
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	0190
18	**Contract price.** Add line 7 and line 17			18	0200

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	0210
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	0220
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	0230
22	Add lines 20 and 21			22	0240
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	0250		
24	**Installment sale income.** Multiply line 22 by line 19			24	0260
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	0270
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	0280

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 0290 0295

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? 0300 ☐ Yes ☐ No 0305

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.**

0310 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) ▶ / 0320/

0330 b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

0340 c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

0350 d ☐ The second disposition occurred after the death of the original seller or buyer.

0360 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). @0370

30	Selling price of property sold by related party (see instructions)	30	0380
31	Enter contract price from line 18 for year of first sale	31	0390
32	Enter the **smaller** of line 30 or line 31	32	0400
33	Total payments received by the end of your 2007 tax year (see instructions)	33	0410
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0420
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	0430
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0440
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	0450

Form **6478**

Department of the Treasury
Internal Revenue Service

Credit for Alcohol Used as Fuel

▶ **Attach to your tax return.**

OMB No. 1545-0231

2007

Attachment Sequence No. **83**

Name(s) shown on return

Identifying number 0010

Caution: *You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.*

Part I Current Year Credit

	Type of Alcohol Fuel		(a) Number of Gallons of Alcohol Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1	Qualified ethanol fuel production (in gallons) (see instructions for election)	1	0020	$.10	0030
2	Alcohol 190 proof or greater **and** alcohol 190 proof or greater in fuel mixtures	2	0040	$.51	0050
3	Alcohol less than 190 proof but at least 150 proof **and** alcohol less than 190 proof but at least 150 proof in fuel mixtures	3	0060	$.3778	0070

4	Add the amounts in column (c) on lines 1, 2, and 3. Include this amount in your income for 2007 (see instructions)	4	0080
5	Alcohol fuel credit from a partnership, S corporation, cooperative, estate, or trust (see instructions)	5	0095
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, go to line 7	6	0105
7	Alcohol fuel credit included on line 6 from passive activities (see instructions)	7	0115
8	Subtract line 7 from line 6	8	0125
9	Alcohol fuel credit allowed for 2007 from a passive activity (see instructions)	9	0135
10	Carryforward from 2006 and carryback from 2008 of the alcohol fuel credit (see instructions)	10	0145
11	Add lines 8 through 10. Cooperatives, estates, and trusts, go to line 12. All others, use this amount to complete Part II	11	0150
12	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	12	0160 @0165
13	Cooperatives, estates, and trusts. Subtract line 12 from line 11. Use this amount to complete Part II	13	0170

*Only the rate for ethanol is shown. See instructions for lines 2 and 3 for rates for alcohol other than ethanol.

Part II Allowable Credit

14	Regular tax before credits (see instructions)			14	0240
15	Alternative minimum tax (see instructions)			15	0250
16	Add lines 14 and 15			16	0260
17a	Credits from Form 1040, lines 47 through 50 and 52 through 54 (or Form 1040NR, lines 44, 45, and 47 through 49)	17a	0270		
b	Foreign tax credit	17b			
c	Credits from Forms 5735 and 8834	17c	0285		
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	17d	0350		
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	17e	0360 0370		
f	Add lines 17a through 17e			17f	0380
18	Net income tax. Subtract line 17f from line 16. If zero, skip lines 19 through 22 and enter -0- on line 23			18	0390
19	Net regular tax. Subtract line 17f from line 14. If zero or less, enter -0-	19	0410		
20	Enter 25% (.25) of the excess, if any, of line 19 over $25,000 (see instructions)			20	0420
21	Subtract line 20 from line 18. If zero or less, enter -0-			21	0440
22a	General business credit (Form 3800, line 19)	22a	0430		
b	Empowerment zone and renewal community employment credit (Form 8844, line 26)	22b	0431		
c	Work opportunity credit (Form 5884, line 22)	22c	0432		
d	Add lines 22a through 22c			22d	0433
23	Subtract line 22d from line 21. If zero or less, enter -0-			23	0440
24	**Credit allowed for the current year. Cooperatives, estates, and trusts.** Enter the smaller of line 13 or 23. Report this amount on Form 1120-C, Schedule J, line 5c; or Form 1041, Schedule G, line 2c. If line 23 is smaller than line 13, see instructions. **All others.** Enter the smaller of line 11 or 23. 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 23 is smaller than line 11, see instructions			24	0450

Form **6765**

Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

► **Attach to your tax return.**

OMB No. 1545-0619

2007

Attachment Sequence No. **81**

Name(s) shown on return

Identifying number 0010

Section A—Regular Credit. Skip this section and go to Section B or C if you are electing or previously elected (and are not revoking) the alternative incremental credit or the alternative simplified credit, respectively.

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	0015	
2	Basic research payments to qualified organizations (see instructions)	2	0020			
3	Qualified organization base period amount	3	0030			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	0040	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	0050			
6	Cost of supplies	6	0060			
7	Rental or lease costs of computers (see instructions)	7	0070			
8	Enter the applicable percentage of contract research expenses (see instructions)	8	0080			
9	Total qualified research expenses. Add lines 5 through 8	9	0090			
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	0100	%		
11	Enter average annual gross receipts (see instructions)	11	0110			
12	Multiply line 11 by the percentage on line 10	12	0120			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	0130			
14	Multiply line 9 by 50% (.50)	14	0140			
15	Enter the **smaller** of line 13 or line 14			15	0150	
16	Add lines 1, 4, and 15	0170	0175	16	0160	
17	Are you electing the reduced credit under Section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 16 by 13% (.13). If "No," multiply line 16 by 20% (.20) and see the instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached			17	+0180	@0190

Section B—Alternative Incremental Credit. Skip this section if you are completing Section A or C.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	0195	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19	0200			
20	Qualified organization base period amount (see the line 3 instructions)	20	0210			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	0220	
22	Add lines 18 and 21			22	0224	
23	Multiply line 22 by 20% (.20)			23	0230	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	0240			
25	Cost of supplies	25	0250			
26	Rental or lease costs of computers (see the line 7 instructions)	26	0260			
27	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	27	0270			
28	Total qualified research expenses. Add lines 24 through 27	28	0280			
29	Enter average annual gross receipts (see the line 11 instructions)	29	0290			
30	Multiply line 29 by 1% (.01)	30	0300			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	0310			
32	Multiply line 29 by 1.5% (.015)	32	0320			
33	Subtract line 32 from line 28. If zero or less, enter -0-	33	0330			
34	Subtract line 33 from line 31	34	0340			
35	Multiply line 29 by 2% (.02)	35	0350			
36	Subtract line 35 from line 28. If zero or less, enter -0-	36	0360			
37	Subtract line 36 from line 33	37	0370			

Section B—Alternative Incremental Credit *(continued)*

38	Multiply line 34 by 3% (.03)			38 0465	
39	Multiply line 37 by 4% (.04)			39 0470	
40	Multiply line 36 by 5% (.05)			40 0475	
41	Add lines 23, 38, 39, and 40	0485	0490	41 0480	
42	Are you electing the reduced credit under Section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 41 by 65% (.65). If "No," enter the amount from line 41 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached			42 0495	0500

Section C—Alternative Simplified Credit. Skip this section if you are completing Section A or B.

43	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			43 0520	
44	Basic research payments to qualified organizations (see the line 2 instructions)	44 0530			
45	Qualified organization base period amount (see the line 3 instructions)	45 0540			
46	Subtract line 45 from line 44. If zero or less, enter -0-			46 0550	
47	Add lines 43 and 46			47 0560	
48	Multiply line 47 by 20% (.20)			48 0570	
49	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	49 0580			
50	Cost of supplies	50 0590			
51	Rental or lease costs of computers (see the line 7 instructions)	51 0600			
52	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	52 0610			
53	Total qualified research expenses. Add lines 49 through 52	53 0620			
54	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 55 and 56	54 0630			
55	Divide line 54 by 6.0	55 0640			
56	Subtract line 55 from line 53. If zero or less, enter -0-	56 0650			
57	Multiply line 56 by 12% (.12). If you skipped lines 55 and 56, multiply line 53 by 6% (.06)			57 0660	
58	Add lines 48 and 57	0700	0710	58 0670	
59	Are you electing the reduced credit under Section 280C? ► Yes ☐ No ☐ If "Yes," multiply line 58 by 65% (.65). If "No," enter the amount from line 58 and see the line 17 instructions for the schedule that must be attached. Members of controlled groups or businesses under common control: see instructions for the schedule that must be attached			59 0720	0725

Section D—Summary

60	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	60 0730	
61	Add line 17, line 42, or line 59 (whichever applies) to line 60. Estates and trusts go to line 62; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on line 1c of Form 3800	61 0740	
62	Amount allocated to beneficiaries of the estate or trust (see instructions)	62 0750	
63	Estates and trusts: subtract line 62 from line 61. Report the credit on line 1c of Form 3800	63 0760	

Form **8082**
(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)
▶ See separate instructions.

OMB No. 1545-0790

Attachment Sequence No. **84**

Name(s) shown on return

Identifying number 0010

Part I General Information

1 Check boxes that apply: **(a)** ☐ Notice of inconsistent treatment 0020 **(b)** ☐ Administrative adjustment request (AAR) 0030

2 If you are a tax matters partner (TMP) filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . . . 0035 ☐ Yes 0040 ☐ No

3 Identify type of pass-through entity:

(a) ☐ Partnership 0050 **(b)** ☐ Electing large partnership 0055 **(c)** ☐ S corporation 0060 **(d)** ☐ Estate 0065 **(e)** ☐ Trust 0070 **(f)** ☐ REMIC 0075

4 Employer identification number of pass-through entity 0080

5 Name, address, and ZIP code of pass-through entity
0090
0100
0110 0120 0130

6 Tax shelter registration number (if applicable) of pass-through entity 0140

7 Internal Revenue Service Center where pass-through entity filed its return 0150

8 Tax year of pass-through entity / 0160 to / 0165

9 Your tax year / 0170 to / 0175

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

	(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply) Amount of item	Treatment of item	(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)		(d) Amount you are reporting		(e) Difference between (c) and (d)	
10	0180	0190	0200	0210		0220		0230	
11	0240	0250	0260	0270		0280		0290	
12	0300	0310	0320	0330		0340		0350	
13	0360	0370	0380	0390		0400		0410	

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

0420

0430

0440

0450

0460

0470

0480

0490

Part III **Explanations** *(continued)*

0530

0540

0550

0560

0570

0580

0590

0600

0610

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0630

0640

0650

0660

0670

0680

0690

0700

0710

0720

0730

0740

0750

0760

0770

0780

0790

0800

0810

Form **8275**
(Rev. May 2001)
Department of the Treasury
Internal Revenue Service

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

► Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. **92**

Name(s) shown on return

Identifying number shown on return 0003

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 0020	0030	0040 0050	0060	0070	0080
2 0090	0100	0110 0120	0130	0140	0150
3 0160	0170	0180 0190	0200	0210	0220

Part II Detailed Explanation (see instructions)

1 0230

0240

0250

2 0260

0270

0280

3 0290

0300

0310

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: *A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).*

1 Name, address, and ZIP code of pass-through entity

0320

0330

0340 00350 0360

2 Identifying number of pass-through entity
0370

3 Tax year of pass-through entity
/0380/ to /0390/

4 Internal Revenue Service Center where the pass-through entity filed its return
0400

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 61935M Form **8275** (Rev. 5-2001)

Part IV **Explanations** *(continued from Parts I and/or II)*

0440

0450

0460

0470

0480

0490

0500

0510

0520

0530

0540

0550

0560

0570

0580

0590

0600

0610

0620

0630

0640

0650

0660

0670

0680

0690

0700

Form **8275-R**

(Rev. February 2002)

Department of the Treasury
Internal Revenue Service

Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0889

Attachment Sequence No. **92A**

Name(s) shown on return

Identifying number shown on return 0030

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1 0020	0030	0040 / 0050	0060	070	0080
2 0090	0100	0110 / 0120	0130	140	0150
3 0160	0170	0180	0200	210	

Part II Detailed Explanation (See instructions.)

1 0230

0240

0250

2 0260

0270

0280

3 0290

0300

0310

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: *A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).*

1 Name, address, and ZIP code of pass-through entity

0320

0330

0340 0350 *0360

2 Identifying number of pass-through entity 0370

3 Tax year of pass-through entity

/ 0380 / to / 0390 /

4 Internal Revenue Service Center where the pass-through entity filed its return 0400

Part IV **Explanations** *(continued from Parts I and/or II)*

0430

0440

0450

0460

0470

0480

0490

0500

0510

0520

0530

0540

0550

0560

0570

0580

0590

0600

0610

0620

0630

0640

0650

0660

0670

0680

0690

0700

0710

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

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.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0020	
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(0030)	
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(0040)	
d	Combine lines 1a, 1b, and 1c	1d	0050	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(0055)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(0056)		
c	Add lines 2a and 2b			2c	(0057)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0060		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(0070)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(0080)		
d	Combine lines 3a, 3b, and 3c			3d	0090

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 0100

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.*

250

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

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

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	0110
6	Enter $150,000. If married filing separately, see page 8	6	0120		
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7	0130		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	0140		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 8			9	0150
10	Enter the **smaller** of line 5 or line 9			10	0160

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

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

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

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	0165
12	Enter the loss from line 4	12	0166
13	Reduce line 12 by the amount on line 10	13	0167
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	0168

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0170
16	**Total losses allowed from all passive activities for 2007.** Add lines 10, 14, and 15. See page 10 of the instructions to find out how to report the losses on your tax return	16	0180

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See pages 7 and 8 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
0247 250	260	270	280	290	300
310	320	330	340	350	360
370	380	390	400	410	420
430	440	450	460	470	480
490	500	510	520	530	540
Total. Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶	550	560	570		

Worksheet 2—For Form 8582, Lines 2a and 2b (See page 8 of the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
590 600	610	620	630
640	650	660	670
680	690	700	710
720	730	740	750
Total. Enter on Form 8582, lines 2a and 2b . . . . . ▶	760	770	

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
890 900	910	920	930	940	950
960	970	980	1000	1010	1020
1030	1040	1050	1060	1070	1080
1090	1100	1110	1120	1130	1140
1150	1160	1170	1180	1190	1200
Total. Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶	1210	1220	1550		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
1560	1570	1580	1590	1600	1610
1620	1630	1640	1650	1660	1670
1680	1690	1700	1710	1720	1730
1740	1750	1760	1770	1780	1790
1800	1810	1820	1830	1840	1850
Total . . . . . *1890 . . . . . ▶		1860	1.00	1870	1880

Worksheet 5—Allocation of Unallowed Losses (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
1895 1900	1910	1920	1930	1940
1950	1960	1970	1980	1990
2000	2010	2020	2030	2040
2050	2060	2070	2080	2090
2100	2110	2120	2130	2140
Total . . . . . ▶		2150	1.00	2155

Worksheet 6—Allowed Losses (See pages 9 and 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
@2167 @2170	2180	2190	2200	2210
2220	2230	2240	2250	2260
2270	2280	2290	2300	2310
2320	2330	2340	2350	2360
2370	2380	2390	2400	2410
Total . . . . . ▶		2420	2430	2440

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See page 10 of the instructions.)

Name of Activity: *2445 *2445	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions): *2461					
1a Net loss plus prior year unallowed loss from form or schedule. ▶	2470				
b Net income from form or schedule . . . . . ▶	2490				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		2500	2510	2520	2530
Form or schedule and line number to be reported on (see instructions): 2541					
1a Net loss plus prior year unallowed loss from form or schedule. ▶	2550				
b Net income from form or schedule . . . . . ▶	2570				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		2580	2590	2600	2610
Form or schedule and line number to be reported on (see instructions): 2620					
1a Net loss plus prior year unallowed loss from form or schedule. ▶	2630				
b Net income from form or schedule . . . . . ▶	2650				
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶		2660	2670	2680	2690
Total . . . . . *2730 . . . . . ▶		2700	1.00	2710	2720

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Form **8582-CR**

Department of the Treasury
Internal Revenue Service

Passive Activity Credit Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or 1041.

OMB No. 1545-1034

2007

Attachment Sequence No. **89**

Name(s) shown on return

Identifying number

Part I 2007 Passive Activity Credits

Caution: *If you have credits from a publicly traded partnership, see* ***Publicly Traded Partnerships (PTPs)*** *on page 15 of the instructions.*

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See **Lines 1a through 1c** on page 9.)

1a	Credits from Worksheet 1, column (a)	1a	0010	
b	Prior year unallowed credits from Worksheet 1, column (b)	1b	0020	
c	Add lines 1a and 1b			1c 0030

Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See **Lines 2a through 2c** on page 9.)

2a	Credits from Worksheet 2, column (a)	2a	0040	
b	Prior year unallowed credits from Worksheet 2, column (b)	2b	0050	
c	Add lines 2a and 2b			2c 0060

Low-Income Housing Credits for Property Placed in Service After 1989 (See **Lines 3a through 3c** on page 9.)

3a	Credits from Worksheet 3, column (a)	3a	0070	
b	Prior year unallowed credits from Worksheet 3, column (b)	3b	0080	
c	Add lines 3a and 3b			3c 0090

All Other Passive Activity Credits (See **Lines 4a through 4c** on page 9.)

4a	Credits from Worksheet 4, column (a)	4a	0100	
b	Prior year unallowed credits from Worksheet 4, column (b)	4b	0110	
c	Add lines 4a and 4b			4c 0120

5	Add lines 1c, 2c, 3c, and 4c	5	0130
6	Enter the tax attributable to net passive income (see page 9)	6	0140
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10	7	0150

Note: *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, III, or IV. Instead, go to line 37.*

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

Note: *Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.*

8	Enter the smaller of line 1c or line 7			8	0160
9	Enter $150,000. If married filing separately, see page 10		9 0170		
10	Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16		10 0180		
11	Subtract line 10 from line 9		11 0190		
12	Multiply line 11 by 50% (.50). **Do not** enter more than $25,000. If married filing separately, see page 11		12 0200		
13a	Enter the amount, if any, from line 10 of Form 8582	13a 0210			
b	Enter the amount, if any, from line 14 of Form 8582	13b 0211			
c	Add lines 13a and 13b		13c 0212		
14	Subtract line 13c from line 12.		14 0220		
15	Enter the tax attributable to the amount on line 14 (see page 11)			15	0230
16	Enter the **smaller** of line 8 or line 15			16	0240

Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)

Note: *Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.*

17	Enter the amount from line 7					17	0260
18	Enter the amount from line 16					18	0270
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V					19	0280
20	Enter the **smaller** of line 2c or line 19					20	0290
21	Enter $250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.)			21	0300		
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30			22	0310		
23	Subtract line 22 from line 21			23	0320		
24	Multiply line 23 by 50% (.50). Do not enter more than $25,000. If married filing separately, see page 12			24	0330		
25a	Enter the amount, if any, from line 10 of Form 8582	25a	0335				
b	Enter the amount, if any, from line 14 of Form 8582	25b	0336				
c	Add lines 25a and 25b			25c	0340		
26	Subtract line 25c from line 24			26	0350		
27	Enter the tax attributable to the amount on line 26 (see page 12)			27	0360		
28	Enter the amount, if any, from line 18			28	0370		
29	Subtract line 28 from line 27					29	0380
30	Enter the **smaller** of line 20 or line 29					30	0390

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989

Note: *Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.*

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31	0400
32	Enter the amount from line 30	32	0410
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33	0420
34	Enter the **smaller** of line 3c or line 33	34	0430
35	Tax attributable to the remaining special allowance (see page 12)	35	0440
36	Enter the **smaller** of line 34 or line 35	36	0450

Part V Passive Activity Credit Allowed

37	**Passive Activity Credit Allowed.** Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15	37	0460

Part VI Election To Increase Basis of Credit Property

38 If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16 . . . 0470 ▶ ☐

39 Name of passive activity disposed of ▶ 0480

40 Description of the credit property for which the election is being made ▶ 0490

41 Amount of unallowed credit that reduced your basis in the property . . . ▶ $ 0500

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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 | **Identifying number**

1 Number of Forms 8609-A attached . . . . . ▶ 0020 *0025			
2 Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? 0050 ☐ **Yes** 0060 ☐ **No** 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)** 0070 **(ii)** 0080 **(iii)** 0090 **(iv)** 0100			
3 Current year credit from attached Form(s) 8609-A (see instructions)	3	*0105	0110
4 Low-income housing credit from partnerships, S corporations, estates, and trusts	4	0120	*0125
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)	5	0130	
6 Amount allocated to beneficiaries of the estate or trust (see instructions)	6	0140	
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	0150	

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 **8609-A**
(Rev. December 2007)
Department of the Treasury
Internal Revenue Service

Annual Statement for Low-Income Housing Credit

▶ **File with owner's federal income tax return.**

OMB No. 1545-0988

Attachment Sequence No. **36**

Name(s) shown on return | **Identifying number**

Part I Compliance Information

		Yes	No
A	Building identification number (BIN) ▶ 0020		
B	This Form 8609-A is for (check the box) ▶ a newly constructed or existing building ☐0030 section 42(e) rehabilitation expenditures ☐0040		
C	Do you have in your records the original Form 8609 (or a copy thereof) signed and issued by the housing credit agency for the building in **A**? . . . . . If "No," see the instructions and stop here—do not go to Part II.	0050	0060
D	Did the building in **A** qualify as a part of a qualified low-income housing project and meet the requirements of section 42 as of the end of the tax year for which this form is being filed? . . . . . If "No," see the instructions and stop here—do not go to Part II.	0070	0080
E	Was there a decrease in the qualified basis of the building in **A** for the tax year for which this form is being filed? . . . . . If "Yes," see the instructions. If "No," and the entire credit has been claimed in prior tax years, stop here—do not go to Part II.	0090	0100

Part II Computation of Credit

1	Eligible basis of building	1	0200	
2	Low-income portion (smaller of unit fraction or floor space fraction) (if first year of the credit period, see instructions)	2	0210	
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	0220	
4	Part-year adjustment for disposition or acquisition during the tax year	4	0230	
5	Credit percentage	5	0240	
6	Multiply line 3 or line 4 by the percentage on line 5	6	0250	
7	Additions to qualified basis, if any	7	0260	
8	Part-year adjustment for disposition or acquisition during the tax year	8	0270	
9	Credit percentage. Enter one-third of the percentage on line 5	9	0280	
10	Multiply line 7 or line 8 by the percentage on line 9	10	0290	
11	Section 42(f)(3)(B) modification	11	0300	
12	Add lines 10 and 11	12	0310	
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	0320	
14	Disallowed credit due to federal grants (see instructions)	14	0330	
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	0340	
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	0350	
17	Adjustments for deferred first-year credit (see instructions)	17	0360	
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and on Form 8586	18	0370	

General Instructions

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

Note. Some of the line numbers on the December 1988, March 1991, and November 2003 revisions of Form 8609, Low-Income Housing Credit Allocation Certification, and December 2005, December 2006, and December 2007 revisions of Form 8609, Low-Income Housing Credit Allocation and Certification, differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Form

Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. After 2004, Form 8609-A must be filed by the building owner for each year of the 15-year compliance period. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

If the building owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete Form 8609 and Form 8609-A. The entity will attach Form 8609-A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only Form 8586, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Sale of Building

Upon a change of ownership, the seller should give the new owner a copy of the Form 8609 (Parts I and II complete). This form allows the new owner to substantiate the credit.

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

Identifying number 0030

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	0020
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	0030
3	Minimum tax credit net operating loss deduction (see instructions)	3	(0040)
4	Combine lines 1, 2, and 3. If more than zero **or** 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	0050
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	0060
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	0070
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0080
8	Multiply line 7 by 25% (.25)	8	0090
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	0100
10	Subtract line 9 from line 4. If more than zero **or** 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	0110
11	• If **for 2006** you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If **for 2006** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here. • **All others:** 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.	11	0120
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	0130
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	0930
14	Enter the amount from your 2006 Form 6251, line 34, or 2006 Form 1041, Schedule I, line 55	14	0150
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	0160

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2008

16	Enter the amount from your 2006 Form 6251, line 35, or 2006 Form 1041, Schedule I, line 56	16	0170
17	Enter the amount from line 15 above	17	0180
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	**2006 minimum tax credit carryforward.** Enter the amount from your 2006 Form 8801, line 26	19	0200
20	Enter your 2006 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions	21	
22	Enter your 2007 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2007 Form 6251, line 33, or 2007 Form 1041, Schedule I, line 54	23	0240
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0250
25	**Current year nonrefundable credit.** Enter the **smaller** 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	25	0260
26	• **Estates and trusts:** Leave lines 26 and 27 blank and go to line 28. • **Individuals:** Did you have a minimum tax credit carryforward to 2005 (on your 2004 Form 8801, line 26)? ☐ **No.** Leave lines 26 and 27 blank and go to line 28. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	26	0265
27	Is line 26 more than line 25? ☐ **No.** Leave line 27 blank and go to line 28. ☐ **Yes.** Subtract line 25 from line 26. This is your **current year refundable credit.** Enter the result here and on your 2007 Form 1040, line 71, or Form 1040NR, line 69	27	0275
28	**Credit carryforward to 2008.** Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	0280

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.

29	Enter the amount from Form 8801, line 10			29	0300
30	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*	30	0310		
	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.				
31	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)	31	0320		
32	Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2006 Schedule D Tax Worksheet	32	0330		
33	Enter the **smaller** of line 29 or line 32			33	0350
34	Subtract line 33 from line 29			34	*0360
35	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 ▶			35	0370
36	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	36	0375		
37	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-	37	0385		
38	Subtract line 37 from line 36. If zero or less, enter -0-	38	0387		
39	Enter the **smaller** of line 29 or line 30	39	0390		
40	Enter the **smaller** of line 38 or line 39	40	0400		
41	Multiply line 40 by 5% (.05) ▶			41	0430
42	Subtract line 40 from line 39	42	0440		
43	Multiply line 42 by 15% (.15) ▶			43	0524
	If line 31 is zero or blank, skip lines 44 and 45 and go to line 46. Otherwise, go to line 44.				
44	Subtract line 39 from line 33	44	0527		
45	Multiply line 44 by 25% (.25) ▶			45	0545
46	Add lines 35, 41, 43, and 45			46	0550
47	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			47	0600
48	Enter the **smaller** of line 46 or line 47 here and on line 11			48	0610

* 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).

Part IV Tentative Refundable Credit

49	Enter the amount from line 21			49	0710
50	Enter the total of lines 18 and 20 from your 2005 Form 8801. If zero or less, enter -0-	50	0720		
51	Enter the total of lines 18 and 20 from your 2006 Form 8801. If zero or less, enter -0-	51	0730		
52	Enter the total of lines 18 and 20 from your 2007 Form 8801. If zero or less, enter -0-	52	0740		
53	Add lines 50 through 52			53	0750
54	**Long-term unused minimum tax credit.** Subtract line 53 from line 49 (If zero or less, **stop;** enter -0- on line 26. **Do not** complete the rest of Part IV)			54	0760
55	If line 54 is: • Less than $5,000, enter the amount from line 54 • At least $5,000, but not more than $25,000, enter $5,000 • More than $25,000, multiply line 54 by 20% (.20)			55	0770
56	Enter the amount from Form 1040, line 38, or Form 1040NR, line 36 (If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from sources within Puerto Rico, see instructions for the amount to enter)	56	0780		
57	Is line 56 more than the amount shown below for your filing status? • Single—$156,400 • Married filing jointly or qualifying widow(er)—$234,600 • Married filing separately—$117,300 • Head of Household—$195,500 ☐ **No. Stop;** enter the amount from line 55 above on line 26. **Do not** complete the rest of Part IV. ☐ **Yes.** Enter the amount shown above for your filing status	57	0795		
58	Subtract line 57 from line 56	58	0800		
59	Is line 58 more than $122,500 ($61,250 if married filing separately)? ☐ **Yes. Stop;** enter -0- on line 26. **Do not** complete the rest of Part IV. ☐ **No.** Divide line 58 by $2,500 ($1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	59	0815		
60	Multiply line 59 by 2% (.02) and enter the result as a decimal (rounded to at least three places)			60	0820
61	Multiply line 55 by line 60			61	0830
62	Subtract line 61 from line 55. Enter the result here and on line 26			62	0840

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Form **8820**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Orphan Drug Credit

▶ **Attach to your tax return.**

OMB No. 1545-1505

Attachment Sequence No. **103**

Name(s) shown on return | **Identifying number**

1	Qualified clinical testing expenses paid or incurred during the tax year	1	0020
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2	0030
3	Orphan drug credit from partnerships, S corporations, estates, or trusts	3	0040
4	Add lines 2 and 3. Estates and trusts go to line 5. 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 1k of the 2006 Form 3800)	4	0050
5	Amount allocated to the beneficiaries of the estate or trust (see instructions)	5	0060
6	Estates and trusts. Subtract line 5 from line 4. Report this amount on the applicable line of Form 3800 (e.g., line 1k of the 2006 Form 3800)	6	0070

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 1k 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 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

Definitions

Qualified clinical testing expenses. Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" and
- 100% (instead of 65% or 75%) of contract research expenses are treated as clinical testing expenses.

Qualified clinical testing expenses do not include expenses to the extent they are funded by a grant, contract, or otherwise by a governmental entity or another person.

Clinical testing. Generally, clinical testing means any human clinical testing that meets all four of the following conditions.

1. The testing is carried out under an exemption for a drug being tested for a rare disease or condition under section 505(i) of the Federal Food, Drug, and Cosmetic Act (Act).

2. The testing occurs after the date the drug is designated under Act section 526 and before the date on which an application for the drug is approved under Act section 505(b) (or, if the drug is a biological product, before the date the drug is licensed under section 351 of the Public Health Service Act).

3. The testing is conducted by or for the taxpayer to whom the designation under Act section 526 applies.

4. The testing relates to the use of the drug for the rare disease or condition for which it was designated under Act section 526.

Rare disease or condition. A rare disease or condition is one which afflicts:

- 200,000 or fewer persons in the United States or
- More than 200,000 persons in the United States, but for which there is no reasonable expectation of recovering the cost of developing and making available a drug in the United States for the disease from sales of the drug in the United States.

The above determinations are made as of the date the drug is designated under Act section 526.

Testing Not Eligible for the Credit

The credit is not allowed for clinical testing conducted outside the United States unless there is an insufficient U.S. testing population and the testing is conducted by a U.S. person or by another person not related to the taxpayer. Testing conducted either inside or outside the United States by a corporation to which section 936 applies is not eligible for the orphan drug credit.

Coordination With the Research Credit

Qualified clinical testing expenses used to figure the orphan drug credit cannot also be used to figure the credit for increasing research activities. However, any of these expenses that are also qualified research expenses must be included in base period research expenses when figuring the credit for increasing research activities in a later tax year.

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 | **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 ▶ 0020 *0025

2 Description of like-kind property received ▶ 0030 *0035

3	Date like-kind property given up was originally acquired (month, day, year)	3 / 0040 /
4	Date you actually transferred your property to other party (month, day, year)	4 / 0050 /
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 / 0060 /
6	Date you actually received the like-kind property from other party (month, day, year). See instructions	6 / 0070 /

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 0080 ☐ Yes ☐ No 0100

Part II Related Party Exchange Information

8 Name of related party 0110 | Relationship to you 0115 | Related party's identifying number 0120

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code) 0130 0140 0150 0160

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? 0180 ☐ Yes ☐ No 0185

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? 0190 ☐ Yes ☐ No 0195

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:

0200 a ☐ The disposition was after the death of either of the related parties.

0210 b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

0215 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). @0217

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	0230		
13	Adjusted basis of other property given up	13	0240		
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	0250		
	Caution: *If the property given up was used previously or partly as a home, see* **Property used as home** *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	0260		
16	FMV of like-kind property you received	16	0270		
17	Add lines 15 and 16	17	0280		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)	18	0290		
19	**Realized gain or (loss).** Subtract line 18 from line 17	19	0300		*0305
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0310		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	0320		
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	0330		
23	**Recognized gain.** Add lines 21 and 22	23	0340		*0345
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	0350		
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23	25	0360		

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. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ 0380 –

27 Description of divested property ▶ 0390 *0395

28 Description of replacement property ▶ 0400 *0405

29	Date divested property was sold (month, day, year)			29	0410 / /
30	Sales price of divested property (see instructions)	30	0420		
31	Basis of divested property	31	0430		
32	**Realized gain.** Subtract line 31 from line 30			32	0440
33	Cost of replacement property purchased within 60 days after date of sale	33	0450		
34	Subtract line 33 from line 30. If zero or less, enter -0-			34	0460
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)			35	0470
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	0480
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32			37	0490
38	**Basis of replacement property.** Subtract line 37 from line 33			38	0500

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ **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.**

OMB No. 1545-0074

2007

Attachment Sequence No. **66**

Name(s) of proprietor(s) 0010

Your social security number 0020

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	0030
2	Total area of home	2	0040
3	Divide line 1 by line 2. Enter the result as a percentage	3	0050 %

For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.

4	Multiply days used for daycare during year by hours used per day	4	0060 hr.
5	Total hours available for use during the year (365 days × 24 hours) (see instructions)	5	0065 8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	. 0070 *0075
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	0080 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** 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				8	0090
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses	(b) Indirect expenses		
9	Casualty losses (see instructions)	9	0100	0110		
10	Deductible mortgage interest (see instructions)	10	0120	0130		
11	Real estate taxes (see instructions)	11	0140	0150		
12	Add lines 9, 10, and 11	12	0160	0170		
13	Multiply line 12, column (b) by line 7	13		0180		
14	Add line 12, column (a) and line 13				14	0190
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	0200
16	Excess mortgage interest (see instructions)	16	0210	0220		
17	Insurance	17	0230	0240		
18	Rent	18	0245	0247		
19	Repairs and maintenance	19	0250	0260		
20	Utilities	20	0270	0280		
21	Other expenses (see instructions)	21	0290	0300		
22	Add lines 16 through 21	22	0310	0320		
23	Multiply line 22, column (b) by line 7	23		0330		
24	Carryover of operating expenses from 2006 Form 8829, line 42	24		0340		
25	Add line 22 in column (a), line 23, and line 24				25	0350
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25				26	0360
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15				27	0370
28	Excess casualty losses (see instructions)	28		0380		
29	Depreciation of your home from Part III below	29		0390		
30	Carryover of excess casualty losses and depreciation from 2006 Form 8829, line 43	30		0400		
31	Add lines 28 through 30				31	0410
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31				32	0420
33	Add lines 14, 26, and 32				33	0430
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684,** Section B				34	0440
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	0450

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	0460
37	Value of land included on line 36	37	0470
38	Basis of building. Subtract line 37 from line 36	38	0480
39	Business basis of building. Multiply line 38 by line 7	39	0490
40	Depreciation percentage (see instructions)	40	0500 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	0510 +0515 @0517

Part IV Carryover of Unallowed Expenses to 2008

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	0520
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	0530

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Form **8860**

Department of the Treasury
Internal Revenue Service

Qualified Zone Academy Bond Credit

▶ **Attach to your tax return.**

OMB No. 1545-1606

2007

Attachment Sequence No. **133**

Name

Employer identification number

Part I Current Year Credit

	(a) Bond issuer's name, city or town, and state	(b) Month and year bond issued	(c) Outstanding principal amount of bond	(d) Credit rate	(e) Credit ((c) x (d))
1	0020 0030 0040	0050	0060	0070	0080
	0090 0100 0110	0120	0130	0930	0150
	0160 0170 0180		0200		
	0230 0240 0250	0260	0270	0280	0290
	0300 0310 0320	0330	0340	0350	*0360

2a	Qualified zone academy bond credit from an S corporation (see instructions)	2a	0370
b	Enter the S corporation's employer identification number (EIN) ---------- – ---------- 0380		
3	**Current year credit.** Add line 2a and all amounts on line 1, column (e). **Caution.** *Holders of bonds, see the instructions for how and when to report the credit amount as interest income*	3	0390

Note: *S corporations—stop here—**do not** complete Part II (see instructions).*

Part II Allowable Credit

4	Regular tax before credits: ● Individuals. Enter the amount from Form 1040, line 44 ● 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			4	0400
5	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			5	0410
6	Add line 4 and line 5			6	0420
7a	Credits from Form 1040, lines 47 through 50 and 52 through 54	7a	0430		
b	Foreign tax credit	7b	0445		
c	Credits from Forms 5735 and 8834	7c	0520		
d	Alternative motor vehicle credit (Form 8910, line 18)	7d	0530		
e	Alternative fuel vehicle refueling property credit (Form 8911, line 19)	7e	0540		
f	General business credit (see instructions)	7f	0550		
g	Credit for prior year minimum tax	7g	0560		
h	Add lines 7a through 7g			7h	0570
8	Net income tax. Subtract line 7h from line 6			8	0580
9	**Credit allowed for the current year.** Enter the **smaller** of line 3 or line 8 here and on Form 1040, line 55; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 3; or the applicable line of your return. **Caution.** *If line 9 is **smaller** than line 3, you generally should deduct the unallowed credit in figuring your taxable income for this tax year. Because this deduction will affect the allowable credit, refigure the unallowed credit until it equals the deduction. However, you may be able to deduct the unallowed credit attributable to bonds sold after September 25, 2000, in the next tax year (see instructions)*			9	0590

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

▶ **Attach to your tax return.**

OMB No. 1545-1924

2007

Attachment Sequence No. **141**

Name(s) shown on return | **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	0020	$ .50	0030	
2	Agri-biodiesel	2	0040	$1.00	0050	
3	Renewable diesel	3	0052	$1.00	0054	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	0060	$ .50	0070	
5	Agri-biodiesel included in a biodiesel mixture	5	0080	$1.00	0090	
6	Renewable diesel included in a renewable diesel mixture	6	0092	$1.00	0094	
7	Qualified agri-biodiesel production (gallons sold)	7	0096	$ .10	0098	
8	Add lines 1 through 7. Include this amount in your income for 2007 (see instructions)	8	0100			
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts	9	0110			
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	0120			*0125
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust	11	0200			
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.

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business 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 **8874**
(Rev. January 2007)
Department of the Treasury
Internal Revenue Service

New Markets Credit

▶ **Attach to your tax return.**

OMB No. 1545-1804

Attachment Sequence No. **127**

Name(s) shown on return

Identifying number

	(a) Name and address of the qualified community development entity (CDE)	(b) Employer identification number of CDE	(c) Date of initial investment	(d) Amount of qualified equity investment	(e) Credit rate	(f) Credit ((d) × (e))	
1	0020 0030 0040 0050 0060	0070	0080	0090	0095 %	0100	
	0110 0120 0130 0140 0150	0160	0170	0180	0185 %		
	0200 0210 0220 0230 0240	0250	0260	0270	0275 %	0280	0320
*0305					%		
					%		
					%		
2	New markets credit from partnerships and S corporations				2	0340 *0345	0350
3	Add lines 1 and 2. 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 1l of the 2006 Form 3800)				3	*0360	

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 or S corporations, 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 1l of Form 3800.
- The IRS will revise the January 2007 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 8874 to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs). This credit is part of the general business credit.

Definitions

Qualified CDE

A qualified CDE is a domestic corporation or partnership that meets the following requirements.

- Its primary mission is serving, or providing investment capital for, low-income communities or persons.
- It maintains accountability to residents of low-income communities through their representation on any governing board or advisory board of the entity.
- It is certified as a qualified CDE by the Community Development Financial Institutions (CDFI) Fund of the Department of the Treasury.

Qualified CDEs also include specialized small business investment companies and community development financial institutions. See section 45D(c)(2).

Qualified Equity Investment

A qualified equity investment is an interest in a qualified CDE in the form of stock (other than nonqualified preferred stock) in a corporation or a capital interest in a partnership that meets all of the following requirements.

- You acquired the investment solely for cash at its original issue (or from a taxpayer for whom the investment was a qualified equity investment). The cash may be from borrowed funds, including a nonrecourse loan.
- Substantially all (at least 85%) of the cash is used to make qualified low-income community investments. The 85% requirement is reduced to 75% for the seventh year of the 7-year credit period.
- The investment was designated as a qualified equity investment by the CDE on its books and records for purposes of the new markets credit.

Generally, a qualified CDE can designate an equity investment as a qualified equity investment only if it applied for and received a new markets credit allocation and entered into an allocation agreement with the CDFI Fund **before** the equity investment was made.

TIP *Qualified CDEs must provide taxpayers holding a qualified equity investment with a completed Form 8874-A when a qualified equity investment is acquired.*

Exceptions. An equity investment in an entity that otherwise qualifies as a qualified equity investment is eligible to be designated as a qualified equity investment if made prior to an allocation agreement only if either of the following applies.

- The equity investment was made on or after April 20, 2001, and the designation of the equity investment as a qualified equity investment is made for a credit allocation received under an allocation application submitted to the CDFI Fund no later than August 29, 2002. If the entity in which the equity investment is made does not receive an allocation under an allocation application submitted no later than August 29, 2002, the equity investment will not be eligible to be designated as a qualified equity investment. For details, see Regulations sections 1.45D-1(c)(3)(ii)(A) and 1.45D-1(c)(3)(iii).

Form **8881**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Credit for Small Employer Pension Plan Startup Costs

▶ **Attach to your tax return.**

OMB No. 1545-1810

Attachment Sequence No. **130**

Name(s) shown on return | **Identifying number**

1	Qualified startup costs incurred during the tax year. **Do not** enter more than $1,000	1	0020		
2	Enter one-half of line 1			2	0030 *0035
3	Credit for small employer pension plan startup costs from partnerships and S corporations			3	0040
4	Add lines 2 and 3			4	0050
5	Enter the **smaller** of line 4 or **$500.** 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 1m of the 2006 Form 3800)			5	0060

General Instructions

Section references are to the Internal Revenue Code.

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 or S corporations, 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 1m 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

Eligible small employers use Form 8881 to claim the credit for qualified startup costs incurred in establishing or administering an eligible employer plan.

The credit is allowed under section 45E and is part of the general business credit. You may elect, however, to have section 45E not apply for the tax year the credit is available by not claiming it on your tax return for that year.

How To Figure the Credit

For an eligible small employer, the credit is 50% of the qualified startup costs paid or incurred during the tax year. The credit is limited to $500 per year for the first credit year and each of the following 2 tax years. No credit is allowed for any other tax year.

Eligible small employer. To be an eligible small employer, you must have had no more than 100 employees during the tax year preceding the first credit year who received at least $5,000 of compensation from you during that tax year. However, you are not an eligible small employer if, during the 3 tax years preceding the first credit year, you established or maintained a qualified employer plan with respect to which contributions were made, or benefits were accrued, for substantially the same employees as are in the new qualified employer plan. See section 45E(c) for rules for controlled groups and predecessor employers.

Qualified startup costs. Qualified startup costs are expenses paid or incurred in connection with: **(a)** establishing or administering an eligible employer plan; or **(b)** the retirement-related education of employees about the plan.

Eligible employer plan. An eligible employer plan is a qualified employer plan (as defined in section 4972(d)) with at least one employee eligible to participate who is not a highly compensated employee. All eligible employer plans of the same employer are treated as one eligible employer plan.

First credit year. The first credit year generally is your tax year that includes the date that the eligible employer plan becomes effective. However, you may elect to have the preceding tax year be the first credit year, and claim the credit for qualified startup costs paid or incurred during that tax year. For example, a calendar-year eligible small employer whose eligible plan is first effective on January 1, 2007, may elect to treat 2006 as the first credit year and claim the credit on its 2006 tax return for qualified startup costs incurred in 2006.

No Deduction Allowed for Credit Amount

You must reduce your otherwise allowable deduction for startup costs by the credit amount on line 2.

Controlled Groups

For purposes of figuring the credit, all members of a controlled group of corporations (as defined in section 52(a)), all members of a group of businesses under common control (as defined in section 52(b)), and all members of an affiliated service group (as defined in section 414(m)), are treated as a single employer. As a member, compute your credit based on your proportionate share of qualified startup costs giving rise to the group's credit for small employer pension plan startup costs. Enter your share of the credit on line 2. Attach a statement showing how your share of the credit was figured, and write "See Attached" next to the entry space for line 2.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . . 5 hr., 58 min.
Learning about the law or the form . . . . . 53 min.
Preparing and sending the form to the IRS . . 1 hr., 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Printed on recycled paper

Form **8882**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Credit for Employer-Provided Childcare Facilities and Services

▶ **Attach to your tax return.**

OMB No. 1545-1809

Attachment Sequence No. **131**

Name(s) shown on return | **Identifying number**

1	Qualified childcare facility expenditures paid or incurred	1	0020		
2	Enter 25% (.25) of line 1			2	0030
3	Qualified childcare resource and referral expenditures paid or incurred	3	0040		
4	Enter 10% (.10) of line 3			4	0050
5	Credit for employer-provided childcare facilities and services from partnerships, S corporations, estates, and trusts			5	0060 *0065
6	Add lines 2, 4, and 5			6	0070
7	Enter the **smaller** of line 6 or **$150,000.** Estates and trusts, go to line 8. All others report this amount as follows: partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800, (e.g., line 1n of the 2006 Form 3800)			7	0090 *0100
8	Amount allocated to beneficiaries of the estate or trust (see instructions)			8	0150
9	Estates and trusts. Subtract line 8 from line 7. Report the credit on the applicable line of Form 3800 (e.g., line 1n of the 2006 Form 3800)			9	0160

General Instructions

Section references are to the Internal Revenue Code.

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 1n 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

Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. The credit is part of the general business credit. You may claim the credit any time within 3 years from the due date of your return on either an original or amended return.

For details, see section 45F.

How To Figure the Credit

The credit is 25% of the qualified childcare facility expenditures plus 10% of the qualified childcare resource and referral expenditures paid or incurred during the tax year. The credit is limited to $150,000 per tax year.

Qualified childcare expenditures are amounts paid or incurred:

- To acquire, construct, rehabilitate, or expand property that:
  1. Is to be used as part of a qualified childcare facility of the taxpayer,
  2. Is depreciable (or amortizable) property, and
  3. Is not part of the principal residence of the taxpayer or any employee of the taxpayer;
- For the operating expenses of a qualified childcare facility of the taxpayer, including expenses for training of employees, scholarship programs, and providing increased compensation to employees with higher levels of childcare training; or
- Under a contract with a qualified childcare facility to provide childcare services to employees of the taxpayer.

Note. Any expenses for childcare included in qualified childcare facility expenditures may not exceed the fair market value of such care.

A *qualified childcare facility* is a facility that meets the requirements of all applicable laws and regulations of the state or local government in which it is located, including the licensing of the facility as a childcare facility. The following conditions must also be met.

- The principal use of the facility must be to provide childcare (unless the facility is also the personal residence of the person operating the facility).
- Enrollment in the facility must be open to employees of the taxpayer during the tax year.

Form **8886**
(Rev. December 2007)
Department of the Treasury
Internal Revenue Service

Reportable Transaction Disclosure Statement

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

OMB No. 1545-1800

Attachment Sequence No. **137**

Name(s) shown on return (individuals enter last name, first name, middle initial)

Identifying number 0030

Number, street, and room or suite no.

City or town, state, and ZIP code

A If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 . . . . ▶ Statement number 0011 of 0012

B Enter the form number of the tax return to which this form is attached or related . . 0013 . . . . ▶

Enter the year of the tax return identified above . . . . . ▶ 0015

Is this Form 8886 being filed with an amended tax return? 0016 ☐ Yes 0017 ☐ No

C Check the box(es) that apply (see instructions). ☐ Initial year filer 0018 ☐ Protective disclosure 0020

1a Name of reportable transaction 0030

1b Initial year participated in transaction 0038

1c Reportable transaction or tax shelter registration number (9 digits or 11 digits) 0039-0048 @0050

2 Identify the type of reportable transaction. Check all boxes that apply (see instructions).

0100 **a** ☐ Listed
0110 **b** ☐ Confidential
0120 **c** ☐ Contractual protection
0130 **d** ☐ Loss
0150 **e** ☐ Brief asset holding period
0160 **f** ☐ Transaction of interest

3 If you checked box 2a or 2f, enter the published guidance number for the listed transaction or transaction of interest . . . . . ▶ 0200 *0205

4 Enter the number of "same as or substantially similar" transactions reported on this form . . . . ▶

5 If you participated in the transaction through another entity, check all applicable boxes and provide the information below for the entity (see instructions). (Attach additional sheets, if necessary.)

a Type of entity:	0240 ☐ Partnership 0250 ☐ S corporation 0260 ☐ Trust ☐ Foreign	0300 ☐ Partnership 0310 ☐ S corporation 0320 ☐ Trust 0330 ☐ Foreign
b Name . . . . . ▶	0270	0340
c Employer identification number (EIN), if known . . . . . ▶	0280	0350
d Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) . . . . . ▶	0290	*0360 *0365

6 Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

a Name 0370	Identifying number (if known) 0380	Fees paid $ 0390
Number, street, and room or suite no. 0400		
City or town, state, and ZIP code 0410	0420	0430
b Name 0440	Identifying number (if known) 0450	Fees paid $ 0460
Number, street, and room or suite no. 0470		
City or town, state, and ZIP code 0480	0490 0500	*0505

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

0610 ☐ Deductions 0640 ☐ Exclusions from gross income 0670 ☐ Tax credits 0700 ☐ Other 0701

0620 ☐ Capital loss 0650 ☐ Nonrecognition of gain 0680 ☐ Deferral

0630 ☐ Ordinary loss 0660 ☐ Adjustments to basis 0690 ☐ Absence of adjustments to basis

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

0710

0720

0730

0740

0750

0760

0770 *0775

8 Identify all tax-exempt, foreign, and related entities and individuals involved in the transaction. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each related entity, explain how it is related. (Attach additional sheets, if necessary.)

a Type of entity: 0780 ☐ Tax-exempt 0790 ☐ Foreign 0800 ☐ Related

Name 0810 | Identifying number 0820

Address 0830 0840 0850 0860

Description 0870

0880

0890

0900

0910

b Type of entity: 0920 ☐ Tax-exempt 0930 ☐ Foreign 0940 ☐ Related

Name 0950 | Identifying number 0960

Address 0970 0980 0990 1000

Description 1010

1020

1030

1040 *1045

Form **8896**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Low Sulfur Diesel Fuel Production Credit

▶ **Attach to your tax return.**

OMB No. 1545-1914

Attachment Sequence No. **142**

Name(s) shown on return | Identifying number

1	Low sulfur diesel fuel produced (in gallons)	1	0020
2	Multiply line 1 by $.05	2	0030
3	Qualified capital costs limitation (see instructions)	3	0040
4	Total low sulfur diesel fuel production credits allowed for all prior tax years	4	0050
5	Subtract line 4 from line 3	5	0060
6	Enter the smaller of line 5 or line 2	6	0070
7	Low sulfur diesel fuel production credit from partnerships, S corporations, and cooperatives	7	0080
8	Add lines 6 and 7. Cooperatives go to line 9; 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 1q of the 2006 Form 3800)	8	0090
9	Amount allocated to the patrons of the cooperative	9	0200
10	Subtract line 9 from line 8. Report this amount on the applicable line of Form 3800 (e.g., line 1q of the 2006 Form 3800)	10	0210

General Instructions

Section references are to the Internal Revenue Code.

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, or cooperatives, 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 1q 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 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified capital costs limitation on line 3. This credit is part of the general business credit.

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of section 613A(d)(3)) on April 1, 2003. However, a refiner is not a small business refiner for a tax year if more than 1,500 individuals are engaged in the refinery operations of the business on any day during the tax year.

Qualified Capital Costs

For each facility, qualified capital costs are costs paid or incurred to comply with the highway diesel fuel sulfur control requirements of the Environmental Protection Agency (EPA) during the period beginning January 1, 2003, and ending on the earlier of:

- The date 1 year after the date on which the refiner must comply with these EPA requirements with respect to such facility or
- December 31, 2009.

Qualified capital costs include costs for the construction of new process operation units or the dismantling and reconstruction of existing process units to be used in the production of low sulfur diesel fuel, associated adjacent or offsite equipment (including tankage, catalyst, and power supply), engineering, construction period interest, and site work.

In addition, the small business refiner must obtain certification from the IRS (which will consult with the EPA) that the taxpayer's qualified capital costs will result in compliance with the applicable EPA regulations. This certification must be obtained not later than the date that is 30 months after the first day of the first tax year in which the credit is determined.

Additional Information

For more details, including basis reduction, see section 45H.

Specific Instructions

Use lines 1 through 6 to figure any low sulfur diesel fuel production credit from your own trade or business.

Cooperative Election To Allocate Credit to Patrons

A cooperative described in section 1381(a) can elect to allocate any part of the low sulfur diesel fuel production credit among the patrons of the cooperative. To make the election, attach a statement to the effect that the cooperative elects to allocate the credit among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for the patrons for the tax year.

The election is not effective unless:

- Made on a timely filed return (including extensions). However, if the cooperative made an election on a tax return for a tax year ending after December 31, 2002, and filed before June 15, 2006, but failed to attach the required statement, the cooperative may attach that statement to the first federal income tax return it files after June 14, 2006.
- The cooperative designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d).

If you timely file your return without making an election, you can still make the election by filing an amended return with the statement within 6 months of the due date of the return (excluding