

**General Description Booklet**

**For the**

**2015 PUBLIC USE TAX FILE**

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September 2022

*Updated February 2023*

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## **2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **INTRODUCTION**

The Internal Revenue Service 2015 Public Use Tax File, which contains 207,696 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 151.2 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2015. The Individual Tax File, from which this public use version was derived, is designed for making national level estimates. Subsequently, the 2015 Public Use Tax File is only appropriate for national level estimates. This file is sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted.

The 2015 Public Use Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

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

Telephone number: (202) 803-9400

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### **DISCLOSURE AVOIDANCE PROCEDURES**

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

First, fiscal year returns have been converted to reflect the most recent year-end Tax Year and returns filed for years earlier than Tax Year 2012 have been removed from the file.

Second, returns that contain one or more amount fields with values deemed extremely large<sup>1</sup> have been excluded from the microdata sample and are aggregated into one of four records<sup>2</sup>, identified by RECID=999996 for returns reporting negative Adjusted Gross Income (AGI), RECID=999997 for returns reporting positive AGI between \$0 and \$10,000,000, RECID=999998 for returns reporting positive AGI between \$10,000,001 and \$100,000,000, and RECID=999999 for returns reporting positive AGI of \$100,000,001 or more. The rules for identifying extremely large values are not applied to amount fields that are statutorily capped, subject to income limits, or calculated from other fields that are subject to these rules. Information regarding these aggregate returns can be found in the accompanying tabulation entitled “Weighted Counts and Sum of Amounts for Returns Used to Populate Aggregate Records”.

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

Fourth, to make sure the impossibility of knowing whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 percent<sup>3</sup> have been subsampled at 10 percent.

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

- Alimony paid, alimony received, and State sales tax deduction have been removed.
- Marital status has been modified (see Code Definitions section for specific changes).
- Personal exemption amounts have been modified according to the phase-out limitations and moved to other items.
- Multivariate blurring has been applied to these returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Prior to blurring, these returns are grouped into one of 10 categories based on their filing status and the number of dependents, and then further grouped

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

<sup>2</sup> A total of 1,124 returns were aggregated, representing 1,233 returns in the population.

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

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by the pattern of nonzero values on these three fields plus presence of Schedule C, which is used only for grouping. A multivariate distance statistic is then calculated from the nonzero values of the three variables within each group. Based on this statistic, the two most distant records are identified, and the two additional records closest to each of these two records are located. For each group of three records the average value of each variable is placed in the specific fields. This process is repeated until all records have been averaged or "blurred."

Sixth, all remaining returns, sampled at a 0.07 percent rate, have been altered in the following manner:

- Alimony paid and alimony received have been blurred on a univariate basis nationally.
- Multivariate blurring has been applied to itemized tax returns with nonzero values in at least two of the following fields: wages and salaries, state and local income taxes, and real estate taxes. Blurring of these fields is handled in the same manner as those records sampled at a rate greater than 0.07 percent.
- For nonitemized tax returns, up to 10 percent of random noise, drawn from a uniform distribution, has been added to wages and salaries. The random noise has been constrained as to not disqualify previously qualifying Earned Income Tax Credit recipients or Retirement Saver's Credit recipients.

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

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

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits from left to right(e.g., \$228,867 = \$228,900 and \$1,158,235 = \$1,158,000). Amounts between \$10,000 and \$100,000 are rounded to the nearest \$100. Amounts between \$5 and \$10,000 are rounded to the nearest \$10. Nonzero amounts less than \$5 are set to \$2, with sign retained.

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

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

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### **CORE RECORD LAYOUT**

#### **Code Fields**

1. AGIR1	16. F8867	31. SCHCF
2. CLAIM8965 <sup>1,2</sup>	17. F8949	32. SCHE
3. DSI	18. F8959	33. TFORM
4. EFI	19. F8960	34. TXST
5. EIC	20. F8962	35. XFPT
6. ELECT	21. F8965	36. XFST
7. FDED	22. IE	37. XOCAH <sup>1</sup>
8. FLPDYR	23. MARS	38. XOCAWH <sup>1</sup>
9. FLPDMO	24. MIDR	39. XOODEP <sup>1</sup>
10. F2441	25. N24 <sup>1</sup>	40. XOPAR <sup>1</sup>
11. F3800	26. N25 <sup>1</sup>	41. XTOT <sup>1,2</sup>
12. F6251	27. N30 <sup>1</sup>	42. XTOT8962 <sup>1,2</sup>
13. F8582	28. PREP	43. XTOT8965 <sup>1,2</sup>
14. F8606	29. PREMNTHS	
15. F8829	30. SCHB	

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

<sup>2</sup>Counts are limited by filing status due to limits on counts of dependents.

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### RECORD LAYOUT

#### Amount Fields and Large Codes

2015 PUF		
12 digit amount fields		
INCOME		
1 E00200 Salaries and wages		
2 E00300 Interest received		
3 E00400 Tax-exempt interest income		
4 E00600 Dividends included in AGI		
5 E00650 Qualified Dividends		
6 E00700 State income tax refunds		
7 E00800 Alimony received		
8 E00900 Business or profession (Schedule C) net profit/loss (+/-)		
9 E01000 Net capital gain or loss (+/-)		
10 E01100 Capital gain distributions reported on Form 1040		
11 E01200 Other gains (or loss) (+/-)		
12 E01400 Taxable IRA distribution		
13 E01500 Total pensions and annuities received		
14 E01700 Pensions and annuities included in AGI		
15 E02000 Schedule E net income or loss (+/-)		
16 E02100 Schedule F net profit/loss (+/-)		
17 E02300 Unemployment compensation in AGI		
18 E02400 Gross Social Security benefits		
19 E02500 Social Security benefits in AGI		
Statutory		
Adjustments		
20 E03150 Total deductible individual retirement account (IRA) payments		
21 E03210 Student Loan Interest Deduction		
22 E03220 Educator Expenses		
23 E03230 Tuition and Fees Deduction		
24 E03260 Deduction for self-employment tax		
25 E03270 Self-employed health insurance deduction		
26 E03240 Domestic Production Activities deduction		
27 E03290 Health Savings Account deduction		
28 E03300 Payments to KEOGH accounts		
29 E03400 Forfeited interest penalty		
30 E03500 Alimony paid		
AGI		
31 E00100 Adjusted Gross Income (deficit) (AGI) (+/-)		

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

Tax	32	P04470	Total deductions (standard or itemized)
Computation	33	E04600	Exemption amount
	34	E04800	Taxable income
	35	E05100	Tax on taxable income
	36	E05200	Computed regular tax
	37	E05800	Income tax before credits
	38	E06000	Income subject to tax
	39	E06200	Marginal tax base
	40	E06300	Tax generated (tax rate tables)
	41	E09600	Alternative minimum tax
Credits	42	E07180	Child and Dependent Care Credit
	43	E07200	Elderly or Disabled Credit
	44	E07220	Child Tax Credit
	45	E07230	Education Credits
	46	E07240	Retirement Savings Credit
	47	E07260	Residential Energy Credit
	48	E07300	Foreign Tax Credit
	49	E07400	General Business Credit
	50	E07600	Credit for prior year minimum tax
	51	P08000	Other Tax Credits
	52	E07150	Total tax credit (SOI)
Taxes	53	E06500	Total income tax
	54	E08800	Income Tax after Credits (SOI)
	55	E09400	Self-employment tax
	56	E09700	Recapture taxes
	57	E09730	Total Additional Medicare Tax
	58	E09740	Net Investment Income Tax
	59	E09750	Health Care Individual Responsibility Payment
	60	E09800	Social security tax on tip income
	61	E09900	Penalty tax on IRA
	62	E10300	Total tax liability (SOI)

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

Payments	63	E10700	Income tax withheld
	64	E10900	Estimated tax payments
	65	E10960	Refundable American Opportunity Credit
	66	E59560	Earned income for earned income credit (EIC)
	67	E59680	EIC used to offset income tax before credits
	68	E59700	EIC used to offset all other taxes except advance EIC
	69	E59720	EIC refundable portion
	70	E11550	Refundable prior year minimum tax credit
	71	E11560	Net Premium Tax Credit
	72	E11561	Net Premium Tax Credit Used to Offset Income Tax Before Credits
	73	E11562	Net Premium Tax Credit Used to Offset All Other Taxes
	74	E11563	Net Premium Tax Credit Refundable Portion
	75	E11070	Additional Child Tax Credit
	76	E11100	Amount paid with Form 4868 (Request for Extension)
	77	E11200	Excess FICA/RRTA
	78	E11300	Credit for federal tax on special fuels and oils
	79	E11400	Regulated investment company credit
	80	E11601	Total Refundable Credits Used to Offset Income Tax Before Credits
	81	E11602	Total Refundable Credits Used to Offset All Other Taxes
	82	E11603	Total Refundable Credits refundable parts
	83	E10605	Total tax payments (SOI)
Refund etc.	84	E11900	Balance due (overpayment) (+/-)
	85	E12000	Credit elect
	86	E12200	Predetermined estimated tax penalty
Schedule A	87	E17500	Medical and dental expenses subject to reduction by AGI limit
	88	E18400	State and local taxes
	89	E18500	Real estate tax deductions
	90	E19200	Total interest paid deduction
	91	E19550	Qualified Mortgage Insurance Premiums
	92	E19800	Cash contributions
	93	E20100	Other than cash contributions
	94	E19700	Contributions deduction, total
	95	E20550	Unreimbursed employee business expense
	96	E20600	Tax preparation fee
	97	E20400	Miscellaneous deductions subject to AGI limitation, total
	98	E20800	Net limited miscellaneous deductions
	99	E20500	Net casualty or theft loss
	100	E21040	Itemized deduction limitation

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

Schedule D	101	P22250	Short-term gains less losses net of carryover
	102	E22320	Long term gain/loss from other forms on Schedule D
	103	E22370	Schedule D capital gain distributions
	104	P23250	Long-term gains less losses net of carryover
	105	E24515	Unrecaptured Section 1250 gain
	106	E24516	Capital gain less investment expense
	107	E24518	28% Rate Gain or Loss
	108	E24560	Non-Schedule D tax
	109	E24598	Schedule D 15 percent tax amount
	110	E24615	Schedule D 25 percent tax amount
	111	E24570	Schedule D 28 percent tax amount
Schedule E	112	P25350	Total rents and royalties received
	113	P25380	Rent/royalty interest expenses
	114	E25550	Total Depreciation and Depletion of all Property
	115	P25700	Rent/royalty net income or loss (+/-)
	116	E25820	Deductible rental loss
	117	E25850	Rent/royalty net income
	118	E25860	Rent/royalty net loss
Partnerships	119	E25940	Total passive income
	120	E25980	Total non-passive income
	121	E25920	Total passive loss
	122	E25960	Total non-passive loss
	123	E26110	Partnership Section 179 expense deduction
Small Business Corp	124	E26170	Total passive income
	125	E26190	Total non-passive income
	126	E26160	Total passive loss
	127	E26180	Total non-passive loss
	128	E26270	Combined partnership and S corporation net income/loss (+/-)
	129	E26100	S-corp. Section 179 expense deduction
Estate or Trust	130	E26390	Total income
	131	E26400	Total loss
Farm Rental	132	E27200	Farm rent net income or loss (+/-)
Schedule SE	133	E30400	Self-employment income subject to SS tax, primary taxpayer
	134	E30500	Self-employment income subject to SS tax, secondary taxpayer
Form 2441	135	E32800	Qualifying individuals' Expenses
	136	E33000	Expenses limited to earned income
Form 3800	137	E53240	Work Opportunity - Jobs (included in general business credit)
	138	E53280	Research and experimentation (included in general business credit)
	139	E53300	Low Income Housing Credit
	140	E53317	Employer Credit for Social Security Tax on Tips

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Form 4952	141	E58950	Total investment Interest Expense
	142	E58990	Investment income Elected Amount (Form 4952 part 2 line 4g)
Form 6251	143	P60100	Net operating loss tax preference plus other adjustments
	144	P61850	Total adjustments and preferences (+/-)
	145	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	146	E62100	Alternative minimum taxable income
	147	E62900	Alternative tax foreign tax credit
	148	E62720	Alternative minimum Schedule D less investment interest amount
	149	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	150	E62740	Alternative minimum capital gain amount
Form 8582	151	P65300	Total passive net income
	152	P65400	Total passive losses
	153	E68000	Total losses allowed from all passive activities
Form 8801	154	E82200	Carry forward of minimum tax credit
Schedule J	155	T27800	Elected Farm Income
	156	S27860	Tentative Current and Prior-Year Tax
	157	P27895	Actual Prior-Year Tax
Form 8863	158	P87482	American Opportunity Qualified Expenses
	159	E87521	American Opportunity Credit
	160	E87530	Lifetime Learning Total Qualified Expenses
	161	E87550	Lifetime Learning Credit
Form 8888	162	P86421	Bond Purchase Amount
Form 8960	163	E85050	Total Rental Real Estate, Royalties, Partnerships, S Corps, Trusts, Etc.
	164	E85090	Total Net Gain or Loss from Disposition of Property
	165	E85120	Total Investment Income
	166	E85180	Total Deductions and Modifications
Form 8962	167	E85570	Dependents Modified Adjusted Gross Income Amount
	168	E85595	Annual Contribution Health Care Amount
	169	E85600	Monthly Contribution Health Care Amount
	170	E85770	Total Premium Tax Credit Amount
	171	E85775	Advance Premium Tax Credit Amount
	172	E85785	Excess Advance Payment of Premium Tax Credit
	173	E85790	Repayment Limitation Amount
Misc Codes	174	RECID	Return ID [1]
	175	S006	Decimal weight
	176	S008	Sample count
	177	S009	Population count
	178	WSAMP	Sample code
	179	TXRT	Marginal tax rate

[1] Records containing aggregated amounts are identified by RECID=999996, 999997, 999998, and 999999

**2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**  
**CODE DEFINITIONS**

1. AGIR1      Adjusted Gross Income (AGI) Range:

No AGI (includes deficit) .....	00
\$ 1 under \$1,000 .....	01
\$ 1,000 under \$2,000 .....	02
\$ 2,000 under \$3,000 .....	03
\$ 3,000 under \$4,000 .....	04
\$ 4,000 under \$5,000 .....	05
\$ 5,000 under \$6,000 .....	06
\$ 6,000 under \$7,000 .....	07
\$ 7,000 under \$8,000 .....	08
\$ 8,000 under \$9,000 .....	09
\$ 9,000 under \$10,000 .....	10
\$ 10,000 under \$11,000 .....	11
\$ 11,000 under \$12,000 .....	12
\$ 12,000 under \$13,000 .....	13
\$ 13,000 under \$14,000 .....	14
\$ 14,000 under \$15,000 .....	15
\$ 15,000 under \$16,000 .....	16
\$ 16,000 under \$17,000 .....	17
\$ 17,000 under \$18,000 .....	18
\$ 18,000 under \$19,000 .....	19
\$ 19,000 under \$20,000 .....	20
\$ 20,000 under \$25,000 .....	21
\$ 25,000 under \$30,000 .....	22
\$ 30,000 under \$40,000 .....	23
\$ 40,000 under \$50,000 .....	24
\$ 50,000 under \$75,000 .....	25
\$ 75,000 under \$100,000 .....	26
\$ 100,000 under \$200,000 .....	27
\$ 200,000 under \$500,000 .....	28
\$ 500,000 under \$1,000,000 .....	29
\$1,000,000 under \$1,500,000 .....	30
\$1,500,000 under \$2,000,000 .....	31
\$2,000,000 under \$5,000,000 .....	32
\$5,000,000 under \$10,000,000 .....	33
\$10,000,000 or more .....	34

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Aggregated Return, negative AGI .....	96
Aggregated Return, AGI \$0 under \$1,000,000.....	97
Aggregated Return, AGI \$1,000,000 under \$100,000,000.....	98
Aggregated Return, AGI \$100,000,000 or more .....	99

### 2. CLAIM8965 Health Coverage Exemptions

Number of exemptions.....	0-5
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*NOTE: CLAIM8965 is capped at XTOT*

### 3. DSI Dependent Status Indicator:

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

### 4. EFI Electronic Filing Indicator:

Return not filed electronically .....	0
Return filed through modernized e-file .....	2

### 5. EIC Earned Income Credit Code:

No children claimed .....	0
One child claimed.....	1
Two children claimed .....	2
Three children claimed .....	3

### 6. ELECT Presidential Election Campaign Fund Boxes:

No "yes" boxes checked .....	0
One "yes" box or both "yes" & "no" boxes checked).....	1
Two "yes" boxes checked.....	2

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7. FDED Form of Deduction Code:

Aggregated Return.....	0
Itemized deductions.....	1
Standard deduction .....	2
Taxpayer did not use itemized or standard deduction .....	3

8. FLPDYR Filing (Accounting) Period, Year:

Tax Year .....	2011-2014
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9. FLPDMO Filing (Accounting) Period, Month:

Month Taxpayer's year ended.....	12
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10. F2441 Form 2441, Child Care Credit Qualified Individual:

No Form 2441 attached to return.....	0
Number of qualifying individuals .....	1-3

11. F3800 Form 3800, General Business credit:

No Form 3800 attached to return.....	0
Form 3800 attached to return .....	1

12. F6251 Form 6251, Alternative Minimum Tax

No Form 6251 attached to return.....	0
Form 6251 attached to return .....	1

13. F8582 Form 8582, Passive Activity Loss Limitation:

No Form 8582 attached to return .....	0
Form 8582 attached to return.....	1

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14. F8606 Form 8606, Nondeductible IRA Contributions:

No Form 8606 attached to return .....	0
Form(s) 8606 attached to return.....	1-2

15. F8829 Form 8829, Expenses for business use of your Home:

No Form 8829 attached to return .....	0
Form(s) 8829 attached to return.....	1-3

16. F8867 Form 8867, Paid Preparer's Earned Income Credit Checklist

No Form 8867 attached to return .....	0
Form 8867 attached to return.....	1

17. F8949 Form 8949, Sales and Other Dispositions of Capital Assets

No Form 8949 attached to return .....	0
Form 8949 attached to return.....	1

18. F8959 Form 8959, Additional Medicare Tax

No Form 8959 attached to return .....	0
Form 8959 attached to return.....	1

19. F8960 Form 8960, Net Investment Income Tax

No Form 8960 attached to return .....	0
Form 8960 attached to return.....	1

20. F8962 Form 8962, Premium Tax Credit

No Form 8962 attached to return .....	0
Form 8962 attached to return.....	1

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

21. F8965	Form 8965, Health Coverage Exemptions	
	No Form 8965 attached to return .....	0
	Form 8965 attached to return.....	1
22. IE	Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions)	
	Taxpayer did not use itemized election option .....	0
	Taxpayer used itemized election option .....	1
23. MARS	Marital (Filing) Status:	
	Aggregated Return .....	0
	Single .....	1
	Married filing a joint return or Widow(er) with dependent child (surviving spouse) .....	2
	Married filing separately .....	3
	Head of household .....	4
<i>NOTE: For returns sampled above a 0.07 percent rate, returns filed with a marital status of head of household claiming no dependents have been converted to single.</i>		
24. MIDR	Married Filing Separately Itemized Deductions Requirement Indicator	
	Not necessary to itemize because of filing status .....	0
	Necessary to itemize when filing separately.....	1
25. N24	Number of Children for Child Tax Credit	
	Number of Children .....	0-3
26. N25	Number of Qualified Students for Lifetime Learning Credit	
	Number of Qualified Students.....	0-2

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27. N30	Number of Qualified Students for American Opportunity Credit	
	Number of Qualified Students.....	0-4
28. PREP	Tax Preparer:	
	No preparer other than taxpayer indicated on the form .....	0
	Return prepared by paid tax preparer.....	1
	IRS prepared return.....	2
	IRS reviewed return .....	3
	Voluntary Income Tax Assistance prepared return .....	4
	Tax counseling for the elderly .....	6
29. PREMNTHS	Number of months enrolled in Health Insurance Marketplace:	
	Number of months enrolled.....	0-12
30. SCHB	Schedule B Indicator:	
	No Schedule B attached to return .....	0
	Schedule B attached to return .....	1
31. SCHCF	Schedule C or F Indicator:	
	Neither Schedule C or F present .....	0
	Schedule C present only.....	1
	Schedule F present only .....	2
	Schedule C and F present, Schedule C Gross Receipts Larger.....	3
	Schedule C and F present, Schedule F Gross Receipts Larger.....	4
32. SCHE	Schedule E Indicator:	
	No Schedule E attached to the return.....	0
	Schedule E attached to the return.....	1

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

33. TFORM Form of Return:

1040 Return.....	0
1040A Return.....	1
1040EZ Return.....	2

34. TXST TAX STATUS:

No tax owed and IRS did not compute tax .....	0
Regular tax only, not computed by IRS.....	1
Taxes are owed and IRS computed tax.....	2
No taxes due as computed by IRS .....	3
Tax based on Form 8615, Schedule D tax has no entry.....	4
Form 8814 tax at children's 15% rate; Sch. D tax has no entry .....	5
Form 8814 tax at children's 15% rate; Sch. D tax has entry .....	6
Sch. D tax has an entry, no tax from Form 8615 or Form 8814 .....	7
Tax based on Form 8615, Schedule D tax also has an entry .....	8
Schedule J, Farm Income Averaging has an entry.....	9
Foreign Earned Income Tax Indicator has an entry.....	10
Form 962 Election for domestic shareholder of a foreign controlled Corporation .....	11
Aggregated Return .....	99

*NOTE: Schedule D tax includes qualified dividends.*

35. XFPT Primary Taxpayer Exemption:

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

36. XFST Secondary Taxpayer Exemption:

No secondary taxpayer or joint return filed by dependents.....	0
Secondary taxpayer exemption.....	1

37. XOCAL Exemptions for Children Living at Home:

Number of children.....	0-3
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*NOTE: XOCAL cannot exceed the cap for number of dependents based on marital (filing) status.*

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

38. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-3

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

39. XOOODEP Exemptions for Other Dependents:

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

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

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

Number of parents ..... 0-3

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

41. XTOT Total Exemptions:

Number of exemptions..... 0-5

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

42. XTOT8962 Number of Exemptions on Form 8962:

Number of exemptions..... 0-5

43. XTOT8965 Number of Exemptions on Form 8965:

Number of exemptions..... 0-5

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### **EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS**

The following explanations define data fields contained in the 2015 Public Use Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2015 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	<b>TOTAL DEDUCTIONS</b> This is either the Total Standard Deduction or the Total Itemized Deductions found on Form 1040, line 40. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which she was eligible, this amount is shown in P04470; else the standard deduction for which she was eligible is shown.)
E04600	<b>EXEMPTION AMOUNT</b> This is the amount found on Form 1040, line 42. This amount has been limited based on the caps on exemptions for dependents (see section on Code Definitions for specific changes) and for returns exceeding the adjusted gross income (AGI) phase-out limitations.
E05100	<b>TAX ON TAXABLE INCOME</b> This is the amount shown on Form 1040, line 44 less special taxes from Form 4972 (Tax on Lump Sum Distributions).
E05200	<b>COMPUTED REGULAR TAX</b> This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer.
E06000	<b>INCOME SUBJECT TO TAX</b> For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with qualified dividends and/or long-term capital gains taxed at or below the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with qualified dividends and/or long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the long-term capital gains rates of 0, 10, 15, 20, 25 and 28 percent). For prior year returns, foreign-earned income returns, Form 962 returns, and Schedule J returns, "Income Subject to Tax" is computed by using the current Tax

## **2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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

E06200	<b>MARGINAL TAX BASE</b> This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2015 Tax Rate Schedules for all returns. (See Income Subject to Tax).
E06300	<b>TAX GENERATED</b> This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
E07200	<b>ELDERLY OR DISABLED CREDIT</b> Elderly or disabled credit as reported on the 1040 line 54c as part of other credits.
P08000	<b>OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)</b> The sum of the amounts for Other Tax Credits on Form 1040 line 54 for which separate fields have not been listed.
E07150	<b>TOTAL TAX CREDITS (SOI)</b> Total credits from Form 1040 line 55 plus the portion of refundable credits used to offset tax before credits.
E06500	<b>TOTAL INCOME TAX</b> Income Tax After Credits (E08800) plus Form 4970 tax less the portion of refundable credits used to offset all other taxes (but never less than zero).
E08800	<b>INCOME TAX AFTER CREDITS (SOI)</b> Income Tax after Credits from Form 1040 line 56 minus the excess advanced premium tax credit and the portion of refundable credits used to offset income tax before credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
E09700	<b>RECAPTURE TAXES</b> Amount shown in Form 1040 line 62c for Recapture of Investment Credits from Form 4255 and recapture of other credits.
E09800	<b>SOCIAL SECURITY TAX ON TIP INCOME</b> Amount shown in Form 1040 line 58 when Form 4137 box is checked.
E10300	<b>TOTAL TAX LIABILITY (SOI)</b> Total tax liability (Form 1040, line 63, Form 1040A, line 39, Form 1040-EZ, line 12) minus the recapture of Cobra Premium Assistance, First Time Homebuyer

## **2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Repayments, and the portion of refundable credits used to offset income tax before credits minus the portion of refundable credits used to offset all other taxes (but never less than zero).

E59560	<b>EARNED INCOME FOR EARNED INCOME CREDIT</b> The total of earned income (salaries and wages, earned business income, and nontaxable combat pay) used in computing the earned income credit, as shown on the EIC Worksheet (found in the Instructions for Form 1040). Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.
E59680	<b>EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS</b> This amount is the lesser of: Total Earned Income Credit or Income Tax After Credits (Form 1040, line 56) plus the net investment tax (Form 1040, line 62b) minus the excess advanced premium tax credit (Form 8962, line 27).  If Total Earned Income Credit (EIC) is greater than Income Tax After Credits the following fields are computed:  <b>E59700 - EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC</b> The lesser of: <ol style="list-style-type: none"><li>1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E59680); or</li><li>2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900), plus the following tax items which are not shown separately: Household employment taxes and all other taxes (margin entries on line 62).</li></ol> <b>E59720 - EARNED INCOME CREDIT, REFUNDABLE PORTION</b> EIC minus E59680 minus E59700 (see above for definitions and conditions).
E11561	<b>NET PREMIUM TAX CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS</b> This amount is the lesser of: Total Net Premium Tax Credit or Income Tax After Credits (defined above) minus the sum of Total Earned Income Credit, the Additional Child Tax Credit, and the Refundable American Opportunity Credit.  If Total Net Premium Tax Credit is greater than Income Tax After Credits (reduced by the Earned Income Credit, Additional Child Tax Credit, and the

## **2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

Refundable American Opportunity Credit) the following fields are computed:

### **E11562 - NET PREMIUM TAX CREDIT USED TO OFFSET ALL OTHER TAXES**

The lesser of:

1. Total Net Premium Tax Credit minus Net Premium Tax Credit used to offset Income Tax Before Credits (E11561); or
2. The sum of all other taxes ( $E09400 + E09700 + E09800 + E09900$ ), plus the following tax items which are not shown separately: Household employment taxes and all other taxes (margin entries on line 62).

### **E11563 - NET PREMIUM TAX CREDIT, REFUNDABLE PORTION**

Net Premium Tax Credit minus E11561 minus E11562 (see above for definitions and conditions).

### **E11601 TOTAL REFUNDABLE CREDITS USED TO OFFSET INCOME TAX BEFORE CREDITS**

This amount is the summation of the amount of all refundable credits used to offset income tax before credits. The refundable credits applied, and the order, were, EIC (E59680), American Opportunity Credit, Net Premium Tax Credit, Regulated Investment Company Credit, Prior Year Minimum Tax Credit, and Health Insurance Tax Credit.

If the total of all refundable credits is greater than Income Tax Before Credits, the following fields are computed:

### **E11602 - TOTAL REFUNDABLE CREDITS USED TO OFFSET ALL OTHER TAXES**

The lesser of:

1. Total amount of refundable credits minus Total refundable credits used to offset income tax before credits (E11601); or
2. The sum of all other taxes ( $E09400 + E09700 + E09800 + E09900$ ), plus the following tax items which are not shown separately: Household employment taxes and all other taxes (margin entries on line 62).

### **E11603 - TOTAL REFUNDABLE CREDITS, REFUNDABLE PARTS**

Total amount of refundable credits minus E11601 minus E11602 (see above for definitions and conditions).

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

E10605	<b>TOTAL TAX PAYMENTS</b> Total payments shown on the tax form (Form 1040, line 74), minus total refundable credits. This is limited to zero if there are refundable credits <sup>4</sup> .
E21040	<b>ITEMIZED DEDUCTION LIMITATION</b> The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet in the Form 1040 Schedule A Instructions for Tax Year 2015.
P22250	<b>SHORT-TERM GAINS LESS LOSSES NET OF CARRYOVER</b> All short-term capital gains less losses shown in column (h) of Schedule D except for the short-term capital loss carryover.
P23250	<b>LONG-TERM GAINS LESS LOSSES NET OF CARRYOVER</b> All long-term capital gains less losses shown in column (h) of Schedule D except for the long-term capital loss carryover
P25350	<b>TOTAL RENTS AND ROYALTIES RECEIVED</b> The sum of lines 23a and 23b on Schedule E
P25380	<b>RENT/ROYALTY INTEREST EXPENSES</b> The sum of lines 12 and 13 on Schedule E
P25700	<b>RENT/ROYALTY NET INCOME OR LOSS</b> The sum of income or loss from rental real estate or royalty properties as reported on line 21 on Schedule E.
E30400	<b>NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, PRIMARY AND SECONDARY TAXPAYERS</b> The lesser of Schedule SE, Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on both the primary and secondary taxpayers' Schedule SE. For Section A of Schedule SE, this is line 4.
E30500	<b>NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX, SECONDARY TAXPAYER</b> The lesser of Schedule SE, Section B, Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For Section A of Schedule SE, this is line 4.

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<sup>4</sup> Refundable credits include the Making Work Pay Credit (prior year), Earned Income Credit, American Opportunity Credit, Education Credit, First Time Homebuyers Credit, Additional Child Tax Credit, Net Premium Tax Credit, Regulated Investment Credit, Health Insurance Tax Credit, and Prior Year Minimum Tax Credit.

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

P60100	NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS Line 10 less line 11 plus line 27, Form 6251.
P61850	TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES Lines 2 through 26 excluding lines 10 and 11, Form 6251.
P65300	TOTAL CURRENT YEAR PASSIVE NET INCOME Line 1a plus 3a, Form 8582
P65400	TOTAL CURRENT YEAR PASSIVE NET LOSSES Sum of Lines 1b, 2c, and 3b, Form 8582
P27895	ACTUAL PRIOR-YEAR TAX Tentative current and Prior-Year Tax (S27860) less current year tax on Schedule J.
P87482	AMERICAN OPPORTUNITY QUALIFIED EXPENSES The total amount of qualified expenses reported on Part III line 27, Form 8863.
P86421	BOND PURCHASE AMOUNT The total of lines 4, 5a, and 6a on Form 8888.
RECID	RETURN ID A unique number assigned for each sampled tax return during processing.
S006	DECIMAL WEIGHT This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.
S008	SAMPLE COUNT The number of sampled tax returns found in the given sample code.
S009	POPULATION COUNT The number of tax returns in the population for a given sample code.
WSAMP	SAMPLE CODE See Table B, below. Aggregated returns have a WSAMP set equal to 0.

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

TXRT

### MARGINAL TAX RATE

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

- |     |                                |      |
|-----|--------------------------------|------|
| (A) | 00 percent marginal tax rate   | 0.00 |
| (B) | 10 percent marginal tax rate   | 10.0 |
| (C) | 15 percent marginal tax rate   | 15.0 |
| (D) | 20 percent marginal tax rate   | 20.0 |
| (E) | 25 percent marginal tax rate   | 25.0 |
| (F) | 28 percent marginal tax rate   | 28.0 |
| (G) | 33 percent marginal tax rate   | 33.0 |
| (H) | 35 percent marginal tax rate   | 35.0 |
| (I) | 39.6 percent marginal tax rate | 39.6 |

**2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**TECHNICAL DESCRIPTION OF THE FILE**

The Public Use file is available in CSV format. This comma separated file contains 207,696 records where the first record consists of only field names. Field names have been ordered first by code fields followed by amount fields in the same order as presented on pages 5 through 10.

## **2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **SAMPLE DESCRIPTION**

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

#### **Domain of Study**

The data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2016.

All returns processed during 2016 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded in calculating estimates. This file excludes returns older than four years (Tax Year 2011 or less). In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 2015. While most returns processed during Calendar Year 2016 were for Tax Year 2015, some were returns for prior years. Returns for prior years were used in place of 2015 returns received and processed after December 31, 2016. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 2016.

#### **Sample Design and Selection**

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

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

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F)
4. Indexed positive or negative income. Sixty variables are used to derive positive or negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates for the Public Use File range from 0.07 percent to 10 percent<sup>5</sup>.

Tax data posting to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2016 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

## Data Capture and Cleaning

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

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

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

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<sup>5</sup> See Bryant, Victoria, John Czajka, Goergia Ivsin, and Jim Nunns. "Design Changes to the SOI Public Use File (PUF)" Proceedings of the 107<sup>th</sup> Annual Conference on Taxation, 2014, National Tax Association for a more detailed description of the Public Use Tax File sample rates.

## **2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2015, 0.02 percent of the sample returns were unavailable.

### **Method of Estimation**

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

# 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2015

Description of the sample strata													Number of returns			
													Population counts [1]	Sample counts	Public-use sample counts [2]	
													151,220,929	338,857	207,692	
Grand total																
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total																
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total																
Other Returns, total																
	Number of Returns by type of form attached															
	Form 1040, with Form 1116 or Form 2555			Form 1040, with Schedule C but without Form 1116 or Form 2555			Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555			All other forms						
	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
Total.....	6,598,933	81,221	50,217	24,325,981	57,893	39,066	1,273,459	6,412	4,390	119,011,909	164,684	113,992	151,192,282	310,210	207,665	
Indexed Negative Income [3]																
\$10,000,000 or more.....	407	407	58	1,192	1,192	122	155	155	14	1,421	1,421	129	3,175	3,175	323	
\$5,000,000 under \$10,000,000.....	685	685	68	1,892	1,892	159	226	226	23	2,269	2,269	227	5,072	5,072	477	
\$2,000,000 under \$5,000,000.....	2,893	940	298	7,102	2,428	672	978	337	108	8,905	2,916	858	19,878	6,621	1,936	
\$1,000,000 under \$2,000,000.....	6,225	965	625	13,978	2,178	1,336	2,586	397	249	17,887	2,863	1,811	40,676	6,403	4,021	
\$500,000 under \$1,000,000.....	13,864	459	470	31,690	1,052	1,032	6,898	215	213	40,530	1,332	1,315	92,982	3,058	3,030	
\$250,000 under \$500,000.....	27,491	290	289	66,040	657	637	12,859	129	128	86,944	828	800	193,334	1,904	1,854	
\$120,000 under \$250,000.....	46,975	219	36	125,117	627	93	19,515	114	19	178,704	867	124	370,311	1,827	272	
\$60,000 under \$120,000.....	50,553	130	35	153,157	473	112	19,881	69	19	242,470	700	156	466,061	1,372	322	
Under \$60,000.....	39,550	80	28	369,929	680	251	26,136	44	15	515,886	962	346	951,501	1,766	640	
Indexed Positive Income																
Under \$30,000.....	570,590	539	371	10,051,983	9,853	6,844	163,037	190	127	69,131,521	69,384	48,129	79,917,131	79,966	55,471	
\$30,000 under \$60,000.....	1,356,615	1,356	922	5,953,839	5,932	4,092	362,648	353	253	28,958,515	28,754	19,970	36,631,617	36,395	25,237	
\$60,000 under \$120,000.....	1,941,798	1,992	1,386	4,925,709	4,892	3,441	357,401	390	286	15,115,180	15,303	10,764	22,340,088	22,577	15,877	
\$120,000 under \$250,000.....	1,400,587	4,635	4,267	1,896,945	6,364	5,750	173,183	585	538	3,732,534	12,462	11,301	7,203,249	24,046	21,856	
\$250,000 under \$500,000.....	652,383	4,656	4,454	521,734	3,795	3,619	72,429	521	502	732,564	5,242	4,991	1,979,110	14,214	13,566	
\$500,000 under \$1,000,000.....	291,519	7,172	7,087	150,054	3,787	3,728	27,480	638	630	179,955	4,442	4,371	649,008	16,039	15,816	
\$1,000,000 under \$2,000,000.....	116,440	14,161	14,084	39,853	4,886	4,854	7,526	900	899	46,969	5,784	5,739	210,788	25,731	25,576	
\$2,000,000 under \$5,000,000.....	55,970	18,147	5,499	12,554	3,992	1,206	2,007	635	188	15,594	5,094	1,582	86,125	27,868	8,475	
\$5,000,000 under \$10,000,000.....	14,789	14,789	1,429	2,276	2,276	238	357	357	32	2,842	2,842	275	20,264	20,264	1,974	
\$10,000,000 or more.....	9,599	9,599	8,811	937	937	880	157	157	147	1,219	1,219	1,104	11,912	11,912	10,942	

[1] This population includes an estimated 745,666 returns that contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.

[2] This sample count excludes the 4 aggregated records capturing extremely high/low income returns.

[3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5874 to represent a base year of 1991.

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**Table B - Sample Codes**

				Sample Code
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total.....				201
Description of the sample strata	Form 1040, with Form 1116 or Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555	All other forms
	Sample Code	Sample Code	Sample Code	Sample Code
	(2)	(3)	(4)	(5)
Indexed Negative Income [1]				
\$10,000,000 or more.....	401	501	601	1
\$5,000,000 under \$10,000,000.....	402	502	602	2
\$2,000,000 under \$5,000,000.....	403	503	603	3
\$1,000,000 under \$2,000,000.....	404	504	604	4
\$500,000 under \$1,000,000.....	405	505	605	5
\$250,000 under \$500,000.....	406	506	606	6
\$120,000 under \$250,000.....	407	507	607	7
\$60,000 under \$120,000.....	408	508	608	8
Under \$60,000.....	409	509	609	9
Indexed Positive Income [1]				
Under \$30,000.....	410	510	610	10
\$30,000 under \$60,000.....	411	511	611	11
\$60,000 under \$120,000.....	412	512	612	12
\$120,000 under \$250,000.....	413	513	613	13
\$250,000 under \$500,000.....	414	514	614	14
\$500,000 under \$1,000,000.....	415	515	615	15
\$1,000,000 under \$2,000,000.....	416	516	616	16
\$2,000,000 under \$5,000,000.....	417	517	617	17
\$5,000,000 under \$10,000,000.....	418	518	618	18
\$10,000,000 or more.....	419	519	619	19

[1] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5874 to represent a base year of 1991.

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

(Amounts in Thousands)

Codes and Values	Total		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E00100	1,232	140,338,133	1,092	153,859,830	140	-13,521,697
E00200	864	11,326,888	864	11,326,888	0	0
E00300	1,208	8,883,373	1,208	8,883,373	0	0
E00400	936	1,405,004	936	1,405,004	0	0
E00600	1,160	20,424,594	1,160	20,424,594	0	0
E00650	1,129	17,593,163	1,129	17,593,163	0	0
E00700	629	855,065	629	855,065	0	0
E00900	444	931,541	237	1,884,732	207	-953,191
E01000	1,179	86,694,320	913	86,695,065	266	-745
E01100	0	0	0	0	0	0
E01200	773	10,182,316	466	10,921,067	307	-738,751
E01400	180	380,019	180	380,019	0	0
E01500	315	448,328	315	448,328	0	0
E01700	255	304,403	255	304,403	0	0
E02000	1,152	12,177,075	679	30,421,121	473	-18,244,046
E02100	96	-215,315	33	103,932	63	-319,247
E02300	0	0	0	0	0	0
E02400	346	12,723	346	12,723	0	0
E02500	313	9,867	313	9,867	0	0
E03150	15	175	15	175	0	0
E03210	0	0	0	0	0	0
E03220	0	0	0	0	0	0
E03230	0	0	0	0	0	0
E03240	338	781,314	338	781,314	0	0
E03260	546	71,590	546	71,590	0	0
E03270	315	8,758	315	8,758	0	0
E03290	30	162	30	162	0	0
E03300	150	32,517	150	32,517	0	0
E03400	12	139	12	139	0	0
E04600	149	1,269	149	1,269	0	0
E04800	1,065	124,873,722	1,065	124,873,722	0	0
E05100	1,064	33,962,123	1,064	33,962,123	0	0
E05200	1,065	49,397,154	1,065	49,397,154	0	0
E05800	1,098	35,004,376	1,098	35,004,376	0	0

# 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E06000	765	46,122,568	765	46,122,568	0	0
E06200	765	45,800,606	765	45,800,606	0	0
E06300	765	18,227,054	765	18,227,054	0	0
E06500	1,096	35,773,043	1,096	35,773,043	0	0
E07150	955	2,378,174	955	2,378,174	0	0
E07180	0	0	0	0	0	0
E07200	0	0	0	0	0	0
E07220	4	4	4	4	0	0
E07230	0	0	0	0	0	0
E07240	0	0	0	0	0	0
E07260	17	1,590	17	1,590	0	0
E07300	848	1,944,682	848	1,944,682	0	0
E07400	475	334,882	475	334,882	0	0
E07600	60	83,188	60	83,188	0	0
E08800	1,080	32,626,201	1,080	32,626,201	0	0
E09400	546	143,178	546	143,178	0	0
E09600	392	1,034,035	392	1,034,035	0	0
E09700	3	127	3	127	0	0
E09730	740	133,345	740	133,345	0	0
E09740	988	3,146,842	988	3,146,842	0	0
E09750	7	28	7	28	0	0
E09800	0	0	0	0	0	0
E09900	13	5,463	13	5,463	0	0
E10300	1,163	36,109,343	1,163	36,109,343	0	0
E10605	1,180	42,314,056	1,180	42,314,056	0	0
E10700	903	4,491,125	903	4,491,125	0	0
E10900	1,013	22,843,546	1,013	22,843,546	0	0
E10960	0	0	0	0	0	0
E11070	8	14	8	14	0	0
E11100	737	14,977,232	737	14,977,232	0	0
E11200	130	1,815	130	1,815	0	0
E11300	71	338	71	338	0	0
E11400	20	1,559	20	1,559	0	0

# 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E11550	3	6	3	6	0	0
E11560	0	0	0	0	0	0
E11561	0	0	0	0	0	0
E11562	0	0	0	0	0	0
E11563	0	0	0	0	0	0
E11601	17	1,029	17	1,029	0	0
E11602	8	12	8	12	0	0
E11603	11	545	11	545	0	0
E11900	1,209	-6,190,160	175	1,671,194	1,034	-7,861,354
E12000	862	6,791,290	862	6,791,290	0	0
E12200	243	14,957	243	14,957	0	0
E17500	28	28,250	28	28,250	0	0
E18400	1,029	11,248,392	1,029	11,248,392	0	0
E18500	981	225,644	981	225,644	0	0
E19200	862	2,531,971	862	2,531,971	0	0
E19550	0	0	0	0	0	0
E19700	1,016	17,822,801	1,016	17,822,801	0	0
E19800	1,013	8,099,816	1,013	8,099,816	0	0
E20100	550	16,856,139	550	16,856,139	0	0
E20400	962	2,628,570	962	2,628,570	0	0
E20500	5	39,703	5	39,703	0	0
E20550	55	70,429	55	70,429	0	0
E20600	450	39,848	450	39,848	0	0
E20800	287	1,434,929	287	1,434,929	0	0
E21040	1,032	4,080,147	1,032	4,080,147	0	0
E22320	840	18,253,889	700	18,925,151	140	-671,262
E22370	806	561,514	806	561,514	0	0
E24515	272	812,903	272	812,903	0	0
E24516	1,024	94,627,810	1,024	94,627,810	0	0
E24518	74	694,178	74	694,178	0	0
E24560	724	17,570,772	724	17,570,772	0	0
E24570	40	142,749	40	142,749	0	0
E24598	341	73,982	341	73,982	0	0
E24615	145	36,874	145	36,874	0	0

# 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E25550	475	576,984	475	576,984	0	0
E25820	323	338,115	323	338,115	0	0
E25850	846	1,450,463	846	1,450,463	0	0
E25860	474	412,324	474	412,324	0	0
E25920	844	2,933,113	844	2,933,113	0	0
E25940	767	2,429,092	767	2,429,092	0	0
E25960	825	14,767,281	825	14,767,281	0	0
E25980	807	11,461,209	807	11,461,209	0	0
E26100	84	13,826	84	13,826	0	0
E26110	174	12,344	174	12,344	0	0
E26160	286	676,536	286	676,536	0	0
E26170	294	2,672,758	294	2,672,758	0	0
E26180	380	6,062,112	380	6,062,112	0	0
E26190	413	19,110,813	413	19,110,813	0	0
E26270	1,120	11,208,658	620	27,417,986	500	-16,209,328
E26390	237	2,391,561	237	2,391,561	0	0
E26400	196	2,534,665	196	2,534,665	0	0
E27200	15	73,520	15	73,520	0	0
E30400	334	30,204	334	30,204	0	0
E30500	118	6,426	118	6,426	0	0
E32800	0	0	0	0	0	0
E33000	0	0	0	0	0	0
E53240	358	84,298	358	84,298	0	0
E53280	374	135,220	374	135,220	0	0
E53300	42	8,203	42	8,203	0	0
E53317	295	32,457	295	32,457	0	0
E58950	923	7,836,767	923	7,836,767	0	0
E58990	69	391,938	69	391,938	0	0
E59560	0	0	0	0	0	0
E59680	0	0	0	0	0	0
E59700	0	0	0	0	0	0
E59720	0	0	0	0	0	0
E60000	1,042	105,444,557	918	114,376,087	124	-8,931,530
E62100	1,039	120,688,753	969	122,192,896	70	-1,504,143
E62720	961	90,850,892	961	90,850,892	0	0

# 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

(Amounts in Thousands)

Codes and Values	Total		Positive Values		Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E62730	239	779,430	239	779,430	0	0
E62740	961	91,614,273	961	91,614,273	0	0
E62900	796	1,756,039	796	1,756,039	0	0
E68000	896	4,369,018	896	4,369,018	0	0
E82200	175	302,631	175	302,631	0	0
E85050	866	-4,566,307	459	4,980,581	407	-9,546,888
E85090	978	70,548,573	793	70,779,570	185	-230,997
E85120	1,002	94,673,724	996	94,744,946	6	-71,222
E85180	943	10,168,163	943	10,168,163	0	0
E85570	0	0	0	0	0	0
E85595	0	0	0	0	0	0
E85600	0	0	0	0	0	0
E85770	0	0	0	0	0	0
E85775	0	0	0	0	0	0
E85785	0	0	0	0	0	0
E85790	0	0	0	0	0	0
E87521	0	0	0	0	0	0
E87530	0	0	0	0	0	0
E87550	0	0	0	0	0	0
P04470	1,233	29,775,729	1,233	29,775,729	0	0
P08000	49	12,785	49	12,785	0	0
P22250	1,064	20,213	383	5,995,693	681	-5,975,480
P23250	1,156	81,700,406	1,026	84,631,167	130	-2,930,761
P25350	914	3,121,887	914	3,121,887	0	0
P25380	798	2,081,887	798	2,081,887	0	0
P25700	921	1,039,999	673	1,304,500	248	-264,501
P27895	13	224,828	13	224,828	0	0
P60100	316	7,290,565	234	7,367,849	82	-77,284
P61850	1031	11,789,231	979	12,238,362	52	-449,131
P65300	946	10,621,677	946	10,621,677	0	0
P65400	973	4,588,744	973	4,588,744	0	0
P86421	0	0	0	0	0	0
P87482	0	0	0	0	0	0
S27860	14	357,372	14	357,372	0	0
T27800	21	366,648	21	366,648	0	0

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>AGIR1</b>				
0	2,072,066	2,023,144	48,922	2.36%
1	1,748,511	1,759,103	-10,592	-0.61%
2	1,949,687	1,965,528	-15,841	-0.81%
3	2,099,202	2,098,720	482	0.02%
4	2,187,021	2,162,230	24,791	1.13%
5	2,150,283	2,145,708	4,575	0.21%
6	2,182,357	2,139,712	42,645	1.95%
7	2,235,385	2,340,028	-104,643	-4.68%
8	2,131,885	2,064,004	67,881	3.18%
9	2,201,357	2,232,085	-30,728	-1.40%
10	2,647,611	2,641,868	5,743	0.22%
11	2,558,718	2,432,882	125,836	4.92%
12	2,293,370	2,325,693	-32,323	-1.41%
13	2,399,018	2,327,684	71,334	2.97%
14	2,489,604	2,477,841	11,763	0.47%
15	2,478,770	2,550,796	-72,026	-2.91%
16	2,350,944	2,374,335	-23,391	-0.99%
17	2,369,071	2,393,263	-24,192	-1.02%
18	2,175,159	2,188,925	-13,766	-0.63%
19	2,208,358	2,248,306	-39,948	-1.81%
20	2,124,915	2,115,324	9,591	0.45%
21	9,981,450	9,938,683	42,767	0.43%
22	8,832,875	8,797,528	35,347	0.40%
23	14,913,880	14,962,750	-48,870	-0.33%
24	11,625,418	11,739,620	-114,202	-0.98%
25	19,980,117	20,069,961	-89,844	-0.45%
26	12,821,791	12,893,398	-71,607	-0.56%
27	18,532,593	18,625,568	-92,975	-0.50%
28	5,428,176	5,460,217	-32,041	-0.59%
29	884,335	888,900	-4,565	-0.52%
30	195,905	197,599	-1,694	-0.86%
31	79,971	80,599	-628	-0.79%
32	116,718	117,831	-1,113	-0.95%
33	28,680	29,281	-601	-2.10%
34	18,061	17,503	558	3.09%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
96		140		
97		233		
98		394		
99		465		
CLAIM8965				
0	141,021,351	141,252,512	-231,161	-0.16%
1	6,120,643	6,189,232	-68,589	-1.12%
2	1,779,228	1,791,955	-12,727	-0.72%
3	736,653	857,433	-120,780	-16.40%
4	483,034	510,310	-27,276	-5.65%
5	226,812	226,404	408	0.18%
6	76,489	0	76,489	100.00%
7	34,563	0	34,563	100.00%
8	4,918	0	4,918	100.00%
9	6,062	0	6,062	100.00%
10 or more	3,509	0	3,509	100.00%
DSI				
0	141,204,625	141,570,896	-366,271	-0.26%
1	9,288,638	9,256,951	31,687	0.34%
EFI				
0	19,213,896	18,957,028	256,868	1.34%
2	131,279,367	131,870,818	-591,451	-0.45%
EIC				
0	129,677,821	129,992,576	-314,755	-0.24%
1	10,261,585	10,230,343	31,242	0.30%
2	7,113,774	7,186,299	-72,525	-1.02%
3	3,440,083	3,418,629	21,454	0.62%
ELECT				
0	142,493,704	142,819,705	-326,001	-0.23%
1	4,762,857	4,819,727	-56,870	-1.19%
2	3,236,702	3,188,415	48,287	1.49%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>FDED</b>				
0		1,233		
1	44,567,263	44,704,299	-137,036	-0.31%
2	103,844,288	104,093,159	-248,871	-0.24%
3	2,081,712	2,029,156	52,556	2.52%
<b>FLPDYR</b>				
2005 or earlier	17,184	0	17,184	100.00%
2006	13,063	0	13,063	100.00%
2007	20,797	0	20,797	100.00%
2008	23,139	0	23,139	100.00%
2009	59,110	0	59,110	100.00%
2010	122,747	0	122,747	100.00%
2011	191,074	0	191,074	100.00%
2012	399,191	401,514	-2,323	-0.58%
2013	906,523	886,494	20,029	2.21%
2014	2,632,950	2,653,671	-20,721	-0.79%
2015	146,105,280	146,886,167	-780,887	-0.53%
2016	2,202	0	2,202	100.00%
<b>FLPDMO</b>				
less than 12	3,692		3,692	100.00%
12	150,489,572	150,827,847	-338,275	-0.22%
<b>F2441</b>				
0	143,386,572	143,725,813	-339,241	-0.24%
1	4,475,345	4,481,420	-6,075	-0.14%
2	2,624,362	2,614,712	9,650	0.37%
3	6,355	5,902	453	7.13%
4 or more	628	0	628	100.00%
<b>F3800</b>				
0	149,933,327	150,240,683	-307,356	-0.20%
1	559,936	587,163	-27,227	-4.86%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F6251				
0	140,185,378	140,415,999	-230,621	-0.16%
1	10,307,885	10,411,848	-103,963	-1.01%
F8582				
0	142,713,241	142,974,346	-261,105	-0.18%
1	7,780,021	7,853,500	-73,479	-0.94%
F8606				
0	148,633,412	148,944,943	-311,531	-0.21%
1	1,389,909	1,409,639	-19,730	-1.42%
2	469,941	473,264	-3,323	-0.71%
F8829				
0	147,479,745	147,834,862	-355,117	-0.24%
1	2,880,198	2,866,586	13,612	0.47%
2	124,755	119,467	5,288	4.24%
3	8,563	6,931	1,632	19.06%
F8867				
0	135,507,723	135,766,255	-258,532	-0.19%
1	14,985,539	15,061,591	-76,052	-0.51%
F8949				
0	136,018,275	136,294,689	-276,414	-0.20%
1	14,474,988	14,533,157	-58,169	-0.40%
F8959				
0	146,239,983	146,561,755	-321,772	-0.22%
1	4,253,279	4,266,092	-12,813	-0.30%
F8960				
0	146,602,051	146,916,662	-314,611	-0.21%
1	3,891,211	3,911,185	-19,974	-0.51%
F8962				
0	144,348,902	144,570,260	-221,358	-0.15%
1	6,144,360	6,257,586	-113,226	-1.84%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>F8965</b>				
0	136,650,850	136,788,600	-137,750	-0.10%
1	13,842,413	14,039,246	-196,833	-1.42%
<b>IE</b>				
0	150,368,287	150,704,148	-335,861	-0.22%
1	124,976	123,699	1,277	1.02%
<b>MARS</b>				
0		1,233		
1	71,086,947	71,257,859	-170,912	-0.24%
2	54,210,327	54,348,677	-138,350	-0.26%
3	2,947,881	2,919,125	28,756	0.98%
4	22,134,303	22,300,953	-166,650	-0.75%
5	84,493	0	84,493	100.00%
6	29,311	0	29,311	100.00%
<b>MIDR</b>				
0	149,622,023	149,970,917	-348,894	-0.23%
1	871,240	856,929	14,311	1.64%
<b>N24</b>				
0	109,880,476	110,071,128	-190,652	-0.17%
1	20,114,679	20,357,572	-242,893	-1.21%
2	14,015,571	14,200,657	-185,086	-1.32%
3	4,843,373	6,198,490	-1,355,117	-27.98%
4	1,238,714	0	1,238,714	100.00%
5	288,357	0	288,357	100.00%
6	65,261	0	65,261	100.00%
7	33,691	0	33,691	100.00%
8 or more	13,139	0	13,139	100.00%
<b>N25</b>				
0	147,996,846	148,305,120	-308,274	-0.21%
1	2,450,577	2,476,201	-25,624	-1.05%
2	45,840	46,525	-685	-1.49%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N30				
0	140,798,224	141,136,224	-338,000	-0.24%
1	8,920,932	8,906,868	14,064	0.16%
2	713,427	722,002	-8,575	-1.20%
3	57,679	59,826	-2,147	-3.72%
4	3,001	2,926	75	2.50%
PREP				
0	65,977,253	66,152,221	-174,968	-0.27%
1	81,095,780	81,202,199	-106,419	-0.13%
2	1,322	1,792	-470	-35.55%
4	1,675,639	1,708,325	-32,686	-1.95%
6	1,743,269	1,763,309	-20,040	-1.15%
PREMNTHS				
0	144,942,736	145,151,082	-208,346	-0.14%
1	180,470	185,065	-4,595	-2.55%
2	259,980	271,619	-11,639	-4.48%
3	239,498	230,315	9,183	3.83%
4	315,174	324,957	-9,783	-3.10%
5	230,911	234,687	-3,776	-1.64%
6	188,632	180,750	7,882	4.18%
7	178,393	182,161	-3,768	-2.11%
8	206,949	225,869	-18,920	-9.14%
9	191,330	196,342	-5,012	-2.62%
10	642,611	665,729	-23,118	-3.60%
11	342,280	349,864	-7,584	-2.22%
12	2,574,298	2,629,406	-55,108	-2.14%
SCHB				
0	129,249,525	129,540,595	-291,070	-0.23%
1	21,243,738	21,287,252	-43,514	-0.20%
SCHCF				
0	123,875,793	124,243,448	-367,655	-0.30%
1	24,775,928	24,743,456	32,472	0.13%
2	1,388,688	1,392,010	-3,322	-0.24%
3	279,908	277,048	2,860	1.02%
4	172,946	171,884	1,062	0.61%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>SCHE</b>				
0	130,486,690	130,698,285	-211,595	-0.16%
1	20,006,573	20,129,562	-122,989	-0.61%
<b>TFORM</b>				
0	85,937,245	86,030,383	-93,138	-0.11%
1	40,701,100	40,907,187	-206,087	-0.51%
2	23,854,918	23,890,277	-35,359	-0.15%
<b>TXST</b>				
0	36,596,870	36,697,687	-100,817	-0.28%
1	91,177,285	91,236,646	-59,361	-0.07%
2	7,007	8,622	-1,615	-23.05%
3	22,959	18,675	4,284	18.66%
4	184,062	182,982	1,080	0.59%
5	37,726	33,820	3,906	10.35%
6	49,819	51,016	-1,197	-2.40%
7	22,022,093	22,172,359	-150,266	-0.68%
8	131,236	146,545	-15,309	-11.67%
9	76,678	78,344	-1,666	-2.17%
10	184,744	196,240	-11,496	-6.22%
11	2,783	3,678	-895	-32.16%
99		1,233		
<b>XFPT</b>				
0	9,295,614	9,265,542	30,072	0.32%
1	141,197,648	141,562,304	-364,656	-0.26%
<b>XFST</b>				
0	96,257,316	96,560,890	-303,574	-0.32%
1	54,235,947	54,266,956	-31,009	-0.06%
<b>XOCAH</b>				
0	103,301,225	103,543,351	-242,126	-0.23%
1	22,217,888	22,438,439	-220,551	-0.99%
2	16,755,652	16,871,665	-116,013	-0.69%
3	6,144,752	7,974,391	-1,829,639	-29.78%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
4	1,539,562	0	1,539,562	100.00%
5	395,598	0	395,598	100.00%
6	76,833	0	76,833	100.00%
7	35,045	0	35,045	100.00%
8	13,003	0	13,003	100.00%
9 or more	13,706	0	13,706	100.00%
 XOCAH				
0	103,301,225	103,543,351	-242,126	-0.23%
1	22,217,888	22,438,439	-220,551	-0.99%
2	16,755,652	16,871,665	-116,013	-0.69%
3	6,144,752	7,974,391	-1,829,639	-29.78%
4	1,539,562	0	1,539,562	100.00%
5	395,598	0	395,598	100.00%
6	76,833	0	76,833	100.00%
7	35,045	0	35,045	100.00%
8	13,003	0	13,003	100.00%
9 or more	13,706	0	13,706	100.00%
 XOCAWH				
0	150,094,051	150,458,208	-364,157	-0.24%
1	342,356	320,047	22,309	6.52%
2	42,616	44,704	-2,088	-4.90%
3	12,234	4,887	7,347	60.05%
4 or more	2,005		2,005	100.00%
 XOODEP				
0	143,978,119	144,515,305	-537,186	-0.37%
1	4,606,056	4,672,587	-66,531	-1.44%
2	1,256,280	1,285,723	-29,443	-2.34%
3	454,464	354,231	100,233	22.06%
4	145,997	0	145,997	100.00%
5 or more	52,347	0	52,347	100.00%
 XOPAR				
0	147,614,042	148,277,615	-663,573	-0.45%
1	2,352,761	2,233,418	119,343	5.07%
2	505,015	311,772	193,243	38.26%
3	18,141	5,042	13,099	72.21%
4	3,304	0	3,304	100.00%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
<b>XTOT</b>				
0	9,285,617	9,254,102	31,515	0.34%
1	61,317,860	61,447,182	-129,322	-0.21%
2	41,344,120	41,706,155	-362,035	-0.88%
3	17,408,173	17,708,944	-300,771	-1.73%
4	13,506,449	14,006,511	-500,062	-3.70%
5	5,249,228	6,704,953	-1,455,725	-27.73%
6	1,651,731	0	1,651,731	100.00%
7	487,054	0	487,054	100.00%
8	148,047	0	148,047	100.00%
9	55,770	0	55,770	100.00%
10 or more	39,212	0	39,212	100.00%
<b>XTOT8962</b>				
0	144,348,902	144,570,260	-221,358	-0.15%
1	2,609,950	2,678,669	-68,719	-2.63%
2	1,834,653	1,842,185	-7,532	-0.41%
3	816,688	834,710	-18,022	-2.21%
4	585,408	606,042	-20,634	-3.52%
5	204,651	295,980	-91,329	-44.63%
6	71,308	0	71,308	100.00%
7 or more	21,702	0	21,702	100.00%
<b>XTOT8965</b>				
0	150,068,686	150,410,469	-341,783	-0.23%
1	299,246	289,084	10,162	3.40%
2	66,667	68,044	-1,377	-2.07%
3	23,236	21,389	1,847	7.95%
4	14,992	14,672	320	2.13%
5	9,381	24,189	-14,808	-157.85%
6 or more	11,055	0	11,055	100.00%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	10,210,310,102	10,250,806,707	(40,496,605)	-0.40%
E00200	7,112,222,959	7,156,290,560	(44,067,601)	-0.62%
E00300	95,881,223	97,848,813	(1,967,590)	-2.05%
E00400	61,871,455	61,627,838	243,617	0.39%
E00600	260,252,720	260,935,219	(682,499)	-0.26%
E00650	203,187,788	204,023,195	(835,407)	-0.41%
E00700	31,110,732	31,377,542	(266,810)	-0.86%
E00800	10,077,086	8,668,356	1,408,730	13.98%
E00900	331,814,301	332,448,509	(634,208)	-0.19%
E01000	694,951,773	701,378,976	(6,427,203)	-0.92%
E01100	11,563,203	11,767,492	(204,289)	-1.77%
E01200	11,943,053	11,473,322	469,731	3.93%
E01400	253,213,041	251,817,040	1,396,001	0.55%
E01500	1,169,067,147	1,178,862,645	(9,795,498)	-0.84%
E01700	689,991,999	692,994,698	(3,002,699)	-0.44%
E02000	713,237,701	717,687,870	(4,450,169)	-0.62%
E02100	-13,963,784	-15,637,254	1,673,470	-11.98%
E02300	27,225,383	26,665,546	559,837	2.06%
E02400	605,152,093	604,770,469	381,624	0.06%
E02500	277,411,075	276,960,978	450,097	0.16%
E03150	13,043,934	12,982,781	61,153	0.47%
E03210	13,438,377	13,550,865	(112,488)	-0.84%
E03220	950,200	951,914	(1,714)	-0.18%
E03230	3,918,501	3,937,431	(18,930)	-0.48%
E03240	12,791,597	13,242,079	(450,482)	-3.52%
E03260	30,106,835	30,060,849	45,986	0.15%
E03270	28,852,216	28,612,926	239,290	0.83%
E03290	4,322,792	4,330,722	(7,930)	-0.18%
E03300	24,378,156	24,245,662	132,494	0.54%
E03400	76,848	71,859	4,989	6.49%
E03500	12,345,177	7,049,002	5,296,175	42.90%
E04600	1,140,740,415	1,141,764,340	(1,023,925)	-0.09%
E04800	7,350,295,491	7,394,286,436	(43,990,945)	-0.60%
E05100	1,482,236,627	1,492,770,877	(10,534,250)	-0.71%
E05200	1,614,550,795	1,625,875,037	(11,324,242)	-0.70%
E05800	1,516,165,675	1,527,059,770	(10,894,095)	-0.72%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E06000	6,574,562,135	6,614,429,760	(39,867,625)	-0.61%
E06200	2,768,668,217	2,785,882,069	(17,213,852)	-0.62%
E06300	1,352,055,772	1,362,043,576	(9,987,804)	-0.74%
E06500	1,457,891,441	1,468,232,534	(10,341,093)	-0.71%
E07150	77,927,251	78,766,798	(839,547)	-1.08%
E07180	3,585,379	3,545,102	40,277	1.12%
E07200	6,397	7,386	(989)	-15.46%
E07220	27,099,975	27,189,250	(89,275)	-0.33%
E07230	10,234,109	10,190,276	43,833	0.43%
E07240	1,441,212	1,445,499	(4,287)	-0.30%
E07260	2,087,749	2,121,745	(33,996)	-1.63%
E07300	22,560,125	23,246,508	(686,383)	-3.04%
E07400	3,616,120	3,691,135	(75,015)	-2.07%
E07600	972,621	999,356	(26,735)	-2.75%
E08800	1,435,848,586	1,445,913,819	(10,065,233)	-0.70%
E09400	60,173,787	60,082,146	91,641	0.15%
E09600	31,165,616	31,451,195	(285,579)	-0.92%
E09700	5,555	7,804	(2,249)	-40.49%
E09730	8,019,763	8,120,094	(100,331)	-1.25%
E09740	22,042,756	22,277,532	(234,776)	-1.07%
E09750	3,109,377	3,120,608	(11,231)	-0.36%
E09800	18,751	17,071	1,680	8.96%
E09900	5,975,801	6,186,978	(211,177)	-3.53%
E10300	1,529,562,418	1,539,741,183	(10,178,765)	-0.67%
E10605	1,688,472,002	1,700,551,549	(12,079,547)	-0.72%
E10700	1,197,083,155	1,206,038,498	(8,955,343)	-0.75%
E10900	372,286,086	374,505,473	(2,219,387)	-0.60%
E10960	8,623,424	8,606,857	16,567	0.19%
E11070	26,590,109	26,667,551	(77,442)	-0.29%
E11100	115,820,220	116,757,128	(936,908)	-0.81%
E11200	3,082,121	3,093,512	(11,391)	-0.37%
E11300	108,911	107,122	1,789	1.64%
E11400	5,990	6,580	(590)	-9.85%
E11550	149	6	143	95.97%
E11560	1,544,319	1,594,757	(50,438)	-3.27%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E11561	293,696	308,929	(15,233)	-5.19%
E11562	271,233	285,469	(14,236)	-5.25%
E11563	979,390	1,000,673	(21,283)	-2.17%
E11601	5,678,145	5,632,867	45,278	0.80%
E11602	10,049,345	10,119,115	(69,770)	-0.69%
E11603	89,614,869	89,970,309	(355,440)	-0.40%
E11900	-2,469,089	-2,492,011	22,922	-0.93%
E12000	78,877,110	80,098,230	(1,221,120)	-1.55%
E12200	1,267,826	1,272,702	(4,876)	-0.38%
E17500	13,378,534	13,209,891	168,643	1.26%
E18400	35,270,132	35,280,959	(10,827)	-0.03%
E18500	18,860,584	18,885,310	(24,726)	-0.13%
E19200	30,446,116	30,659,038	(212,922)	-0.70%
E19550	6,287,486	6,445,376	(157,890)	-2.51%
E19700	22,185,026	22,323,241	(138,215)	-0.62%
E19800	16,256,656	16,349,333	(92,677)	-0.57%
E20100	70,869,799	72,901,319	(2,031,520)	-2.87%
E20400	15,792,817	15,904,123	(111,306)	-0.70%
E20500	1,645,750	1,477,182	168,568	10.24%
E20550	96,134,024	97,401,888	(1,267,864)	-1.32%
E20600	7,935,268	8,009,982	(74,714)	-0.94%
E20800	11,317,547	11,412,547	(95,000)	-0.84%
E21040	47,830,784	48,327,530	(496,746)	-1.04%
E22320	22,410,916	22,791,127	(380,211)	-1.70%
E22370	62,496,866	62,619,215	(122,349)	-0.20%
E24515	27,348,982	27,555,716	(206,734)	-0.76%
E24516	85,689,597	86,240,803	(551,206)	-0.64%
E24518	5,974,814	6,203,878	(229,064)	-3.83%
E24560	73,588,735	74,229,219	(640,484)	-0.87%
E24570	1,301,575	1,314,791	(13,216)	-1.02%
E24598	33,805,740	33,960,245	(154,505)	-0.46%
E24615	4,018,958	3,998,291	20,667	0.51%
E25550	80,774,917	81,678,122	(903,205)	-1.12%
E25820	47,767,620	48,572,847	(805,227)	-1.69%
E25850	11,213,414	11,240,759	(27,345)	-0.24%
E25860	59,773,568	60,415,367	(641,799)	-1.07%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25920	30,136,098	30,391,819	(255,721)	-0.85%
E25940	70,932,198	73,478,206	(2,546,008)	-3.59%
E25960	100,354,992	104,752,581	(4,397,589)	-4.38%
E25980	302,390,404	304,656,983	(2,266,579)	-0.75%
E26100	36,617,899	37,179,187	(561,288)	-1.53%
E26110	8,351,184	8,503,927	(152,743)	-1.83%
E26160	4,900,271	5,343,308	(443,037)	-9.04%
E26170	38,856,631	39,915,810	(1,059,179)	-2.73%
E26180	63,920,585	64,892,666	(972,081)	-1.52%
E26190	461,106,371	466,113,416	(5,007,045)	-1.09%
E26270	629,004,575	633,100,868	(4,096,293)	-0.65%
E26390	33,895,776	34,480,053	(584,277)	-1.72%
E26400	6,475,973	6,211,290	264,683	4.09%
E27200	4,494,377	4,403,001	91,376	2.03%
E30400	292,951,432	350,636,659	(57,685,227)	-19.69%
E30500	58,718,152	58,345,840	372,312	0.63%
E32800	18,541,777	18,312,637	229,140	1.24%
E33000	18,242,504	18,018,440	224,064	1.23%
E53240	503,416	512,491	(9,075)	-1.80%
E53280	1,123,230	1,144,859	(21,629)	-1.93%
E53300	51,501	52,931	(1,430)	-2.78%
E53317	1,030,088	1,064,789	(34,701)	-3.37%
E58950	52,927,499	53,630,731	(703,232)	-1.33%
E58990	4,099,715	3,978,966	120,749	2.95%
E59560	509,840,441	509,945,733	(105,292)	-0.02%
E59680	1,490,048	1,488,113	1,935	0.13%
E59700	8,240,113	8,294,703	(54,590)	-0.66%
E59720	58,794,813	59,017,820	(223,007)	-0.38%
E60000	2,503,537,243	2,520,499,440	(16,962,197)	-0.68%
E62100	2,820,017,174	2,840,716,414	(20,699,240)	-0.73%
E62720	638,155,260	647,137,228	(8,981,968)	-1.41%
E62730	19,487,677	19,420,701	66,976	0.34%
E62740	657,991,150	661,840,085	(3,848,935)	-0.58%
E62900	18,945,265	19,872,681	(927,416)	-4.90%
E68000	69,555,074	71,307,993	(1,752,919)	-2.52%
E82200	10,813,543	10,616,968	196,575	1.82%

## 2015 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2015 Full SOI Individual Sample	2015 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E85050	81,429,450	83,401,571	(1,972,121)	-2.42%
E85090	441,376,835	445,078,559	(3,701,724)	-0.84%
E85120	729,873,311	737,722,470	(7,849,159)	-1.08%
E85180	70,234,371	70,732,590	(498,219)	-0.71%
E85570	883,720	914,726	(31,006)	-3.51%
E85595	11,043,362	11,270,946	(227,584)	-2.06%
E85600	920,547	941,690	(21,143)	-2.30%
E85770	18,081,434	18,641,805	(560,371)	-3.10%
E85775	20,155,707	20,731,591	(575,884)	-2.86%
E85785	3,622,587	3,687,002	(64,415)	-1.78%
E85790	3,028,760	3,046,236	(17,476)	-0.58%
E87521	22,093,170	22,087,700	5,470	0.02%
E87530	17,460,097	17,615,951	(155,854)	-0.89%
E87550	2,347,373	2,389,976	(42,603)	-1.81%
P04470	2,187,519,317	2,170,399,684	17,119,633	0.78%
P08000	645,421	700,136	(54,715)	-8.48%
P22250	-41,322,845	-42,692,612	1,369,767	-3.31%
P23250	712,289,307	718,834,705	(6,545,398)	-0.92%
P25350	352,749,749	356,051,381	(3,301,632)	-0.94%
P25380	305,661,837	308,982,197	(3,320,360)	-1.09%
P25700	47,087,912	47,057,261	30,651	0.07%
P27895	5,441,709	5,727,711	(286,002)	-5.26%
P60100	71,007,892	72,113,769	(1,105,877)	-1.56%
P61850	279,884,916	282,802,368	(2,917,452)	-1.04%
P65300	233,102,230	238,220,563	(5,118,333)	-2.20%
P65400	94,987,335	92,202,106	2,785,229	2.93%
P86421	18,069	18,474	(405)	-2.24%
P87482	29,642,748	32,254,723	(2,611,975)	-8.81%
S27860	8,366,186	8,742,272	(376,086)	-4.50%
T27800	5,533,416	5,532,302	1,114	0.02%

**2015 STATISTICS OF INCOME PUBLIC USE TAX FILE**

2015 FEDERAL TAX FORMS (with element numbers referenced)

For the year Jan. 1-Dec. 31, 2015, or other tax year beginning		, 2015, ending		20	See separate instructions.
Your first name and initial		Last name		Your social security number .....	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number .....	
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.		▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).					Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. □ You □ Spouse
Foreign country name		Foreign province/state/county		Foreign postal code	
<b>Filing Status</b>		1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►			
Check only one box.		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ► 5 <input type="checkbox"/> Qualifying widow(er) with dependent child			
<b>Exemptions</b>		6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. 6b <input type="checkbox"/> Spouse 6c Dependents: (1) First name      Last name      (2) Dependent's social security number      (3) Dependent's relationship to you      (4) ✓ if child under age 17 qualifying for child tax credit (see instructions)			
If more than four dependents, see instructions and check here ► □		Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ►			
<b>Income</b>		7 Wages, salaries, tips, etc. Attach Form(s) W-2 8a Taxable interest. Attach Schedule B if required 8b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required 9b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► □ 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15b Taxable amount 16a Pensions and annuities 16b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20b Taxable amount 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ►			
<b>Adjusted Gross Income</b>		23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 Health savings account deduction. Attach Form 8889 26 Moving expenses. Attach Form 3903 27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid 31b Recipient's SSN ► 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your <b>adjusted gross income</b> ►			

<b>Tax and Credits</b>	38	Amount from line 37 (adjusted gross income) . . . . .	38		
	39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked ► 39a			
<b>Standard Deduction for—</b>  • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b <input type="checkbox"/>			
	40	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin) . . . . .	40		
	41	Subtract line 40 from line 38 . . . . .	41		
	42	<b>Exemptions.</b> If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42		
	43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . .	43		
	44	<b>Tax</b> (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> _____	44		
	45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251 . . . . .	45		
	46	Excess advance premium tax credit repayment. Attach Form 8962 . . . . .	46		
	47	Add lines 44, 45, and 46 . . . . . ► 47	47		
	48	Foreign tax credit. Attach Form 1116 if required . . . . .	48		
49	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	49			
50	Education credits from Form 8863, line 19 . . . . .	50			
51	Retirement savings contributions credit. Attach Form 8880 . . . . .	51			
52	Child tax credit. Attach Schedule 8812, if required . . . . .	52			
53	Residential energy credits. Attach Form 5695 . . . . .	53			
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54			
55	Add lines 48 through 54. These are your <b>total credits</b> . . . . .	55			
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ► 56	56			
<b>Other Taxes</b>	57	Self-employment tax. Attach Schedule SE . . . . .	57		
	58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 . . . . .	58		
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . .	59		
	60a	Household employment taxes from Schedule H . . . . .	60a		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required . . . . .	60b		
	61	Health care: individual responsibility (see instructions) Full-year coverage <input type="checkbox"/> . . . . .	61		
	62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) _____	62		
	63	Add lines 56 through 62. This is your <b>total tax</b> . . . . . ► 63	63		
	<b>Payments</b>  If you have a qualifying child, attach Schedule EIC.	64	Federal income tax withheld from Forms W-2 and 1099 . . . . .	64	
		65	2015 estimated tax payments and amount applied from 2014 return . . . . .	65	
66a		<b>Earned income credit (EIC)</b> . . . . .	66a		
b		Nontaxable combat pay election 66b <input type="checkbox"/> . . . . .	66b		
67		Additional child tax credit. Attach Schedule 8812 . . . . .	67		
68		American opportunity credit from Form 8863, line 8 . . . . .	68		
69		Net premium tax credit. Attach Form 8962 . . . . .	69		
70		Amount paid with request for extension to file . . . . .	70		
71		Excess social security and tier 1 RRTA tax withheld . . . . .	71		
72		Credit for federal tax on fuels. Attach Form 4136 . . . . .	72		
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	73			
74	Add lines 64, 65, 66a, and 67 through 73. These are your <b>total payments</b> . . . . . ► 74	74			
<b>Refund</b>  Direct deposit? See instructions.	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you <b>overpaid</b> . . . . .	75		
	76a	Amount of line 75 you want <b>refunded to you</b> . If Form 8888 is attached, check here ► <input type="checkbox"/>	76a		
	b	Routing number <input type="checkbox"/> . . . . .	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number <input type="checkbox"/> . . . . .			
77	Amount of line 75 you want <b>applied to your 2016 estimated tax</b> ► 77	77			
<b>Amount You Owe</b>	78	<b>Amount you owe.</b> Subtract line 74 from line 63. For details on how to pay, see instructions ► 78	78		
	79	Estimated tax penalty (see instructions) . . . . .	79		
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No				
	Designee's name ►	Phone no. ►	Personal identification number (PIN) ►	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Sign Here</b>  Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature	Date	Your occupation	Daytime phone number	
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN	
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

Your first name and initial		Last name		OMB No. 1545-0074																																				
				Your social security number [REDACTED]																																				
If a joint return, spouse's first name and initial		Last name		Spouse's social security number [REDACTED]																																				
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.																																				
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.																																				
Foreign country name		Foreign province/state/county	Foreign postal code	<input type="checkbox"/> You <input type="checkbox"/> Spouse																																				
<b>Filing status</b> Check only one box.	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ►																																						
	2 <input type="checkbox"/> Married filing jointly (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)																																						
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►																																								
<b>Exemptions</b>	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, <b>do not</b> check box 6a.	<b>6b</b> <input type="checkbox"/> Spouse <b>6c Dependents:</b> <table border="1"> <tr> <td>(1) First name</td> <td>Last name</td> <td>(2) Dependent's social security number</td> <td>(3) Dependent's relationship to you</td> <td>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)</td> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>			(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																															Boxes checked on 6a and 6b
	(1) First name				Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)																																
				No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions)																																				
If more than six dependents, see instructions.	6d Total number of exemptions claimed.				Dependents on 6c not entered above																																			
					Add numbers on lines above ►																																			
<b>Income</b>  <b>Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.</b>  If you did not get a W-2, see instructions.	7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7																																						
	8a Taxable interest. Attach Schedule B if required.	8a																																						
8b Tax-exempt interest. <b>Do not</b> include on line 8a.	8b																																							
9a Ordinary dividends. Attach Schedule B if required.	9a																																							
9b Qualified dividends (see instructions).	9b																																							
10 Capital gain distributions (see instructions).	10																																							
11a IRA distributions.	11a	11b Taxable amount (see instructions).	11b																																					
12a Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b																																					
13 Unemployment compensation and Alaska Permanent Fund dividends.	13																																							
14a Social security benefits.	14a	14b Taxable amount (see instructions).	14b																																					
15 Add lines 7 through 14b (far right column). This is your <b>total income</b> . ►	15																																							
<b>Adjusted gross income</b>	16 Educator expenses (see instructions).	16																																						
	17 IRA deduction (see instructions).	17																																						
18 Student loan interest deduction (see instructions).	18																																							
19 Tuition and fees. Attach Form 8917.	19																																							
20 Add lines 16 through 19. These are your <b>total adjustments</b> .	20																																							
21 Subtract line 20 from line 15. This is your <b>adjusted gross income</b> . ►	21																																							

<b>Tax, credits, and payments</b>	<b>22</b> Enter the amount from line 21 (adjusted gross income). 22			
	<b>23a</b> Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind <b>Total boxes</b> if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind <b>checked</b> ► 23a <input type="checkbox"/> <b>b</b> If you are married filing separately and your spouse itemizes deductions, check here ► 23b <input type="checkbox"/>			
<b>Standard Deduction for—</b>	<b>24</b> Enter your <b>standard deduction</b> . <b>25</b> Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. <b>26 Exemptions.</b> Multiply \$4,000 by the number on line 6d. <b>27</b> Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your <b>taxable income</b> . ► 27			
• People who check any box on line 23a or 23b <b>or</b> who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	<b>28 Tax</b> , including any alternative minimum tax (see instructions). <b>29 Excess advance premium tax credit repayment.</b> Attach Form 8962. <b>30 Add lines 28 and 29.</b> 30			
<b>If you have a qualifying child, attach Schedule EIC.</b>	<b>31 Credit for child and dependent care expenses.</b> Attach Form 2441. 31 <b>32 Credit for the elderly or the disabled.</b> Attach Schedule R. 32 <b>33 Education credits from Form 8863, line 19.</b> 33 <b>34 Retirement savings contributions credit.</b> Attach Form 8880. 34 <b>35 Child tax credit.</b> Attach Schedule 8812, if required. 35 <b>36 Add lines 31 through 35. These are your <b>total credits</b>.</b> 36 <b>37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.</b> 37 <b>38 Health care: individual responsibility (see instructions).</b> Full-year coverage <input type="checkbox"/> 38 <b>39 Add line 37 and line 38. This is your <b>total tax</b>.</b> 39			
	<b>40 Federal income tax withheld from Forms W-2 and 1099.</b> 40 <b>41 2015 estimated tax payments and amount applied from 2014 return.</b> 41			
<b>Refund</b>	<b>42a Earned income credit (EIC).</b> 42a <b>b</b> Nontaxable combat pay election. 42b <b>43 Additional child tax credit.</b> Attach Schedule 8812. 43 <b>44 American opportunity credit from Form 8863, line 8.</b> 44 <b>45 Net premium tax credit.</b> Attach Form 8962. 45 <b>46 Add lines 40, 41, 42a, 43, 44, and 45. These are your <b>total payments</b>.</b> ► 46			
Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.	<b>47</b> If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you <b>overpaid</b> . 47			
	<b>48a Amount of line 47 you want <b>refunded to you</b>.</b> If Form 8888 is attached, check here <input type="checkbox"/> 48a ► <b>b</b> Routing number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ► <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings ► <b>d</b> Account number <input type="checkbox"/>			
	<b>49 Amount of line 47 you want <b>applied to your 2016 estimated tax</b>.</b> 49			
<b>Amount you owe</b>	<b>50 Amount you owe.</b> Subtract line 46 from line 39. For details on how to pay, see instructions. ► 50 <b>51 Estimated tax penalty (see instructions).</b> 51			
<b>Third party designee</b>	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> <b>Yes</b> . Complete the following. <input type="checkbox"/> <b>No</b>			
<b>Sign here</b> Joint return? See instructions. Keep a copy for your records.	Designee's name ►	Phone no. ►	Personal identification number (PIN) ► <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Paid preparer use only</b>	Print/type preparer's name	Preparer's signature	Date	Check ► <input type="checkbox"/> if self-employed PTIN
	Firm's name ►			Firm's EIN ►
	Firm's address ►			Phone no.

Your first name and initial		Last name		Your social security number [Dashed boxes]
If a joint return, spouse's first name and initial		Last name		Spouse's social security number [Dashed boxes]
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				
Foreign country name		Foreign province/state/county	Foreign postal code	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. □ You □ Spouse
<b>Income</b>  Attach Form(s) W-2 here.  Enclose, but do not attach, any payment.	1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. 1			
	2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2			
	3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). 3			
	4 Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> . 4			
	5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. □ You □ Spouse If no one can claim you (or your spouse if a joint return), enter \$10,300 if <b>single</b> ; \$20,600 if <b>married filing jointly</b> . See back for explanation. 5			
	6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> . ► 6			
<b>Payments, Credits, and Tax</b>	7 Federal income tax withheld from Form(s) W-2 and 1099. 7			
	8a <b>Earned income credit (EIC)</b> (see instructions) 8a			
	b Nontaxable combat pay election. 8b			
	9 Add lines 7 and 8a. These are your <b>total payments and credits</b> . ► 9			
	10 <b>Tax</b> . Use the amount on <b>line 6 above</b> to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 10			
	11 Health care: individual responsibility (see instructions) Full-year coverage □ 11			
<b>Refund</b>  Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.	12 Add lines 10 and 11. This is your <b>total tax</b> . 12			
	13a If line 9 is larger than line 12, subtract line 12 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here ► □ 13a			
	► b Routing number [REDACTED] ► c Type: □ Checking □ Savings			
	► d Account number [REDACTED]			
	14 If line 12 is larger than line 9, subtract line 9 from line 12. This is the <b>amount you owe</b> . For details on how to pay, see instructions. ► 14			
	15 Do you want to allow another person to discuss this return with the IRS (see instructions)? □ Yes. Complete below. □ No			
<b>Third Party Designee</b>	Designee's name ►	Phone no. ►	Personal identification number (PIN) ►	[REDACTED]
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
Joint return? See instructions.	Your signature	Date	Your occupation	Daytime phone number
Keep a copy for your records.	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) [REDACTED]
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check □ if self-employed PTIN
	Firm's name ►	Firm's EIN ►		
	Firm's address ►	Phone no.		

**SCHEDULE A**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Itemized Deductions**

► Information about Schedule A and its separate instructions is at [www.irs.gov/schedulea](http://www.irs.gov/schedulea).  
► Attach to Form 1040.

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. 07

		Your social security number		
<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.	1	4	
	1 Medical and dental expenses (see instructions) . . . . .			
	2 Enter amount from Form 1040, line 38 <b>2</b>			
	3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	3			
<b>Taxes You Paid</b>	5 State and local (check only one box):	5	9	
	a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes			
	6 Real estate taxes (see instructions) . . . . .			
	7 Personal property taxes . . . . .			
	8 Other taxes. List type and amount ►			
	9 Add lines 5 through 8 . . . . .			8
	10 Home mortgage interest and points reported to you on Form 1098			10
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►			11
	12 Points not reported to you on Form 1098. See instructions for special rules . . . . .			12
13 Mortgage insurance premiums (see instructions) . . . . .	13			
14 Investment interest. Attach Form 4952 if required. (See instructions.)	14			
15 Add lines 10 through 14 . . . . .	15			
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . .	16	19	
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 . . . . .	17		
	18 Carryover from prior year . . . . .	18		
	19 Add lines 16 through 18 . . . . .	19		
	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . .	20		
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►	21	27	
	22 Tax preparation fees . . . . .	22		
	23 Other expenses—investment, safe deposit box, etc. List type and amount ►	23		
	24 Add lines 21 through 23 . . . . .	24		
	25 Enter amount from Form 1040, line 38 <b>25</b>	25		
	26 Multiply line 25 by 2% (.02) . . . . .	26		
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	27		
<b>Other Miscellaneous Deductions</b>	28 Other—from list in instructions. List type and amount ►	28	29	
	29 Is Form 1040, line 38, over \$154,950?			
<input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.				
<input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
30 If you elect to itemize deductions even though they are less than your standard deduction, check here ►	<input type="checkbox"/>			

**SCHEDULE D**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

OMB No. 1545-0074

- Attach to Form 1040 or Form 1040NR.  
► Information about Schedule D and its separate instructions is at [www.irs.gov/scheduled](http://www.irs.gov/scheduled).  
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

**2015**  
Attachment  
Sequence No. 12

Name(s) shown on return

Your social security number

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				4
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				5
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				6 ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				7

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

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				11
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				12
<b>13</b> Capital gain distributions. See the instructions . . . . .				13
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				14 ( )
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				15

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 18.</p> <p><input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ►</p> <p><b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ►</p> <p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.</p> <p><input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16 or</li> <li>• (\$3,000), or if married filing separately, (\$1,500)      }</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>	<b>16</b>     <b>18</b>    <b>19</b>    <b>21</b> ( )     
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## Schedule D Tax Worksheet

Keep for Your Records 

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

**Exception:** Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less and you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); or
- Form 1040, line 43 (or Form 1040NR, line 41) is zero or less. Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1. Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 44) ..... 1. \_\_\_\_\_
2. Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b) ..... 2. \_\_\_\_\_
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g ..... 3. \_\_\_\_\_
4. Enter the amount from Form 4952, line 4e\* ..... 4. \_\_\_\_\_
5. Subtract line 4 from line 3. If zero or less, enter -0- ..... 5. \_\_\_\_\_
6. Subtract line 5 from line 2. If zero or less, enter -0-\*\* ..... 6. \_\_\_\_\_
7. Enter the **smaller** of line 15 or line 16 of Schedule D ..... 7. \_\_\_\_\_
8. Enter the **smaller** of line 3 or line 4 ..... 8. \_\_\_\_\_
9. Subtract line 8 from line 7. If zero or less, enter -0-\*\* ..... 9. \_\_\_\_\_
10. Add lines 6 and 9 ..... 10. \_\_\_\_\_
11. Add lines 18 and 19 of Schedule D\*\* ..... 11. \_\_\_\_\_
12. Enter the **smaller** of line 9 or line 11 ..... 12. \_\_\_\_\_
13. Subtract line 12 from line 10 ..... 13. \_\_\_\_\_
14. Subtract line 13 from line 1. If zero or less, enter -0- ..... 14. \_\_\_\_\_
15. Enter:
  - \$37,450 if single or married filing separately;
  - \$74,900 if married filing jointly or qualifying widow(er); or
  - \$50,200 if head of household
 } ..... 15. \_\_\_\_\_
16. Enter the **smaller** of line 1 or line 15 ..... 16. \_\_\_\_\_
17. Enter the **smaller** of line 14 or line 16 ..... 17. \_\_\_\_\_
18. Subtract line 10 from line 1. If zero or less, enter -0- ..... 18. \_\_\_\_\_
19. Enter the **larger** of line 17 or line 18 ..... 19. \_\_\_\_\_
20. Subtract line 17 from line 16. This amount is taxed at 0% ..... 20. \_\_\_\_\_
- If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.
21. Enter the **smaller** of line 1 or line 13 ..... 21. \_\_\_\_\_
22. Enter the amount from line 20 (if line 20 is blank, enter -0-) ..... 22. \_\_\_\_\_
23. Subtract line 22 from line 21. If zero or less, enter -0- ..... 23. \_\_\_\_\_
24. Enter:
  - \$413,200 if single;
  - \$232,425 if married filing separately;
  - \$464,850 if married filing jointly or qualifying widow(er); or
  - \$439,000 if head of household
 } ..... 24. \_\_\_\_\_
25. Enter the **smaller** of line 1 or line 24 ..... 25. \_\_\_\_\_
26. Add lines 19 and 20 ..... 26. \_\_\_\_\_
27. Subtract line 26 from line 25. If zero or less, enter -0- ..... 27. \_\_\_\_\_
28. Enter the **smaller** of line 23 or line 27 ..... 28. \_\_\_\_\_
29. Multiply line 28 by 15% (0.15) ..... 29. \_\_\_\_\_
30. Add lines 22 and 28 ..... 30. \_\_\_\_\_
- If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31.

**Schedule D Tax Worksheet—Continued**

31. Subtract line 30 from line 21 ..... 31. \_\_\_\_\_
32. Multiply line 31 by 20% (0.20) ..... 32. \_\_\_\_\_
- If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.**
33. Enter the **smaller** of line 9 above or Schedule D, line 19 ..... 33. \_\_\_\_\_
34. Add lines 10 and 19 ..... 34. \_\_\_\_\_
35. Enter the amount from line 1 above ..... 35. \_\_\_\_\_
36. Subtract line 35 from line 34. If zero or less, enter -0- ..... 36. \_\_\_\_\_
37. Subtract line 36 from line 33. If zero or less, enter -0- ..... 37. \_\_\_\_\_
38. Multiply line 37 by 25% (0.25) ..... 38. \_\_\_\_\_
- If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.**
39. Add lines 19, 20, 28, 31, and 37 ..... 39. \_\_\_\_\_
40. Subtract line 39 from line 1 ..... 40. \_\_\_\_\_
41. Multiply line 40 by 28% (0.28) ..... 41. \_\_\_\_\_
42. Figure the tax on the amount on **line 19**. If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet ..... 42. \_\_\_\_\_
43. Add lines 29, 32, 38, 41, and 42 ..... 43. \_\_\_\_\_
44. Figure the tax on the amount on **line 1**. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet ..... 44. \_\_\_\_\_
45. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 43 or line 44. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions) ..... 45. \_\_\_\_\_

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

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

**SCHEDULE E**  
**(Form 1040)**

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

**Supplemental Income and Loss**

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

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

► Information about Schedule E and its separate instructions is at [www.irs.gov/schedulee](http://www.irs.gov/schedulee).

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. 13

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 instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

**A** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)  Yes  No

**B** If "Yes," did you or will you file required Forms 1099?  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

**A**

**B**

**C**

**1b** Type of Property (from list below) **2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

		<b>Fair Rental Days</b>	<b>Personal Use Days</b>	<b>QJV</b>
<b>A</b>				<input type="checkbox"/>
<b>B</b>				<input type="checkbox"/>
<b>C</b>				<input type="checkbox"/>

**Type of Property:**

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe)

<b>Income:</b>	<b>Properties:</b>	<b>A</b>	<b>B</b>	<b>C</b>
<b>3</b> Rents received . . . . .	<b>3</b>			
<b>4</b> Royalties received . . . . .	<b>4</b>			

**Expenses:**

<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel (see instructions) . . . . .	<b>6</b>			
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>			
<b>8</b> Commissions. . . . .	<b>8</b>			
<b>9</b> Insurance . . . . .	<b>9</b>			
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>			
<b>11</b> Management fees . . . . .	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest. . . . .	<b>13</b>			
<b>14</b> Repairs. . . . .	<b>14</b>			
<b>15</b> Supplies . . . . .	<b>15</b>			
<b>16</b> Taxes . . . . .	<b>16</b>			
<b>17</b> Utilities. . . . .	<b>17</b>			
<b>18</b> Depreciation expense or depletion . . . . .	<b>18</b>			
<b>19</b> Other (list) ►	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19 . . . . .	<b>20</b>			
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 . . . . .	<b>21</b>			
<b>22</b> Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) . . . . .	<b>22</b> ( ) ( ) ( ) ( ) ( )			
<b>23a</b> Total of all amounts reported on line 3 for all rental properties . . . . .	<b>23a</b>			
<b>b</b> Total of all amounts reported on line 4 for all royalty properties . . . . .	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties . . . . .	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties . . . . .	<b>23d</b>			
<b>e</b> Total of all amounts reported on line 20 for all properties . . . . .	<b>23e</b>			
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	<b>24</b>			
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here . . . . .	<b>25</b> ( ) ( )			
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	<b>26</b>			

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 instructions.

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A		<input type="checkbox"/>			<input type="checkbox"/>
B		<input type="checkbox"/>			<input type="checkbox"/>
C		<input type="checkbox"/>			<input type="checkbox"/>
D		<input type="checkbox"/>			<input type="checkbox"/>

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					
B					
C					
D					
<b>29a</b> Totals					
<b>b</b> Totals					
<b>30</b> Add columns (g) and (j) of line 29a . . . . .					<b>30</b>
<b>31</b> Add columns (f), (h), and (i) of line 29b . . . . .					<b>31</b> ( )
<b>32 Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .					<b>32</b>

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

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss			Nonpassive Income and Loss		
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1	
A					
B					
<b>34a</b> Totals					
<b>b</b> Totals					
<b>35</b> Add columns (d) and (f) of line 34a . . . . .					<b>35</b>
<b>36</b> Add columns (c) and (e) of line 34b . . . . .					<b>36</b> ( )
<b>37 Total estate and trust income or (loss).</b> Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . . .					<b>37</b>

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

Part V Summary	
<b>40</b> Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .	<b>40</b>
<b>41</b> Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ►	<b>41</b>
<b>42 Reconciliation of farming and fishing income.</b> 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 V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . . . .	
<b>43 Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), 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 . . . . .	

**SCHEDULE SE**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2015**

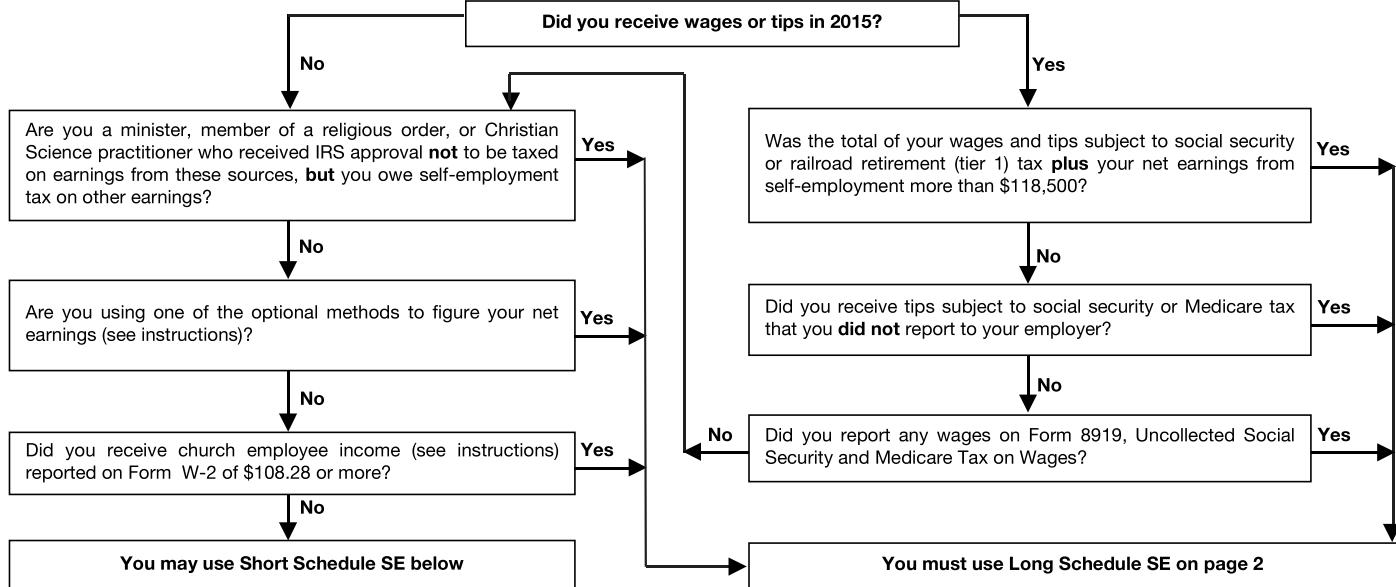
Attachment  
Sequence No. **17**

Name of person with <b>self-employment</b> income (as shown on Form 1040 or Form 1040NR)	Social security number of person with <b>self-employment</b> income ►
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**Before you begin:** To determine if you must file Schedule SE, see the instructions.

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

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



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

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	2	
3	Combine lines 1a, 1b, and 2 . . . . .	3	
4	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b . . . . . ►	4	
<b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		5	
5	<b>Self-employment tax.</b> If the amount on line 4 is:		
	• \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on <b>Form 1040, line 57</b> , or <b>Form 1040NR, line 55</b>		
	• More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on <b>Form 1040, line 57</b> , or <b>Form 1040NR, line 55</b> . . . . .		
6	<b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (.50). Enter the result here and on <b>Form 1040, line 27</b> , or <b>Form 1040NR, line 27</b> . . . . .	6	

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)Social security number of person with **self-employment** income ►**Section B—Long Schedule SE****Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ►
- 1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)
- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z
- 2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions) . . . . .
- 3** Combine lines 1a, 1b, and 2 . . . . .
- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3  
**Note.** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.
- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .
- c** Combine lines 4a and 4b. If less than \$400, **stop**; you do not owe self-employment tax.  
**Exception.** If less than \$400 and you had **church employee income**, enter -0- and continue ►
- 5a** Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . . . **5a** |
- b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .
- 6** Add lines 4c and 5b . . . . .
- 7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015 . . . . .
- 8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation.  
If \$118,500 or more, skip lines 8b through 10, and go to line 11 **8a** |
- b** Unreported tips subject to social security tax (from Form 4137, line 10) **8b** |
- c** Wages subject to social security tax (from Form 8919, line 10) **8c** |
- d** Add lines 8a, 8b, and 8c . . . . .
- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ►
- 10** Multiply the **smaller** of line 6 or line 9 by 12.4% (.124) . . . . .
- 11** Multiply line 6 by 2.9% (.029) . . . . .
- 12** **Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57, or Form 1040NR, line 55**
- 13** **Deduction for one-half of self-employment tax.**  
Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27, or Form 1040NR, line 27** . . . . . **13** |

<b>1a</b>		
<b>1b</b>	(	)
<b>2</b>		
<b>3</b>		
<b>4a</b>		
<b>4b</b>		
<b>4c</b>		
<b>5b</b>		
<b>6</b>		
<b>7</b>	118,500	00
<b>8d</b>		
<b>9</b>		
<b>10</b>		
<b>11</b>		
<b>12</b>		

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method **only** if **(a)** your gross farm income<sup>1</sup> was not more than \$7,320, **or (b)** your net farm profits<sup>2</sup> were less than \$5,284.

- 14** Maximum income for optional methods . . . . .
- 15** Enter the **smaller** of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) **or** \$4,880. Also include this amount on line 4b above . . . . .

<b>14</b>	4,880	00
<b>15</b>		

**Nonfarm Optional Method.** You may use this method **only** if **(a)** your net nonfarm profits<sup>3</sup> were less than \$5,284 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

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

<b>16</b>		
<b>17</b>		

<sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

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

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

**Child and Dependent Care Expenses**Department of the Treasury  
Internal Revenue Service (99)

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

► Information about Form 2441 and its separate instructions is at  
[www.irs.gov/form2441](http://www.irs.gov/form2441).1040  
1040A  
1040NR

2441

**2015**Attachment  
Sequence No. **21**

Name(s) shown on return

Your social security number

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

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

Did you receive  
**dependent care benefits?**

No → Complete only Part II below.

Yes → Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

**Part II Credit for Child and Dependent Care Expenses****2 Information about your qualifying person(s).** If you have more than two qualifying persons, see the instructions.

First	Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2015 for the person listed in column (a)

- 3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .
- 4 Enter your **earned income**. See instructions . . . . .
- 5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . .
- 6 Enter the **smallest** of line 3, 4, or 5 . . . . .
- 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 . . . . . | 7 |
- 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

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

If line 7 is:

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

- 9 Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions . . . . .
- 10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . . | 10 |
- 11 Credit for child and dependent care expenses. Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 . . . . .

3

4

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6

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X

9

11

**Part III Dependent Care Benefits**

- 12 Enter the total amount of **dependent care benefits** you received in 2015. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .
- 13 Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions . . . . .
- 14 Enter the amount, if any, you forfeited or carried forward to 2016. See instructions . . . . .
- 15 Combine lines 12 through 14. See instructions . . . . .
- 16 Enter the total amount of **qualified expenses** incurred in 2015 for the care of the **qualifying person(s)** . . . . .
- 17 Enter the **smaller** of line 15 or 16. . . . .
- 18 Enter your **earned income**. See instructions . . . . .
- 19 Enter the amount shown below that applies to you.
- If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5). . . . .
- If married filing separately, see instructions. . . . .
- All others, enter the amount from line 18. . . . .
- 20 Enter the **smallest** of line 17, 18, or 19 . . . . .
- 21 Enter \$5,000 (\$2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19). . . . .
- 22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)
- No.** Enter -0-.
- Yes.** Enter the amount here . . . . .
- 23 Subtract line 22 from line 15 . . . . . **23**
- 24 **Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .
- 25 **Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21 . . . . .
- 26 **Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". . . . .

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

- 27 Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .
- 28 **Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25 . . . . .
- 29 Subtract line 28 from line 27. If zero or less, **stop**. You cannot take the credit. **Exception.** If you paid 2014 expenses in 2015, see the instructions for line 9 . . . . .
- 30 Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .
- 31 Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .

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13		
14	(	)
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**General Business Credit****2015**Attachment  
Sequence No. 22

Name(s) shown on return

Identifying number

► Information about Form 3800 and its separate instructions is at [www.irs.gov/form3800](http://www.irs.gov/form3800).  
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
 (See instructions and complete Part(s) III before Parts I and II)

- |   |  |   |
|---|--|---|
| 1 | General business credit from line 2 of all Parts III with box A checked  | 1 |
| 2 | Passive activity credits from line 2 of all Parts III with box B checked   | 2 |
| 3 | Enter the applicable passive activity credits allowed for 2015 (see instructions)  | 3 |
| 4 | Carryforward of general business credit to 2015. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach | 4 |
| 5 | Carryback of general business credit from 2016. Enter the amount from line 2 of Part III with box D checked (see instructions)                         | 5 |
| 6 | Add lines 1, 3, 4, and 5   | 6 |

**Part II Allowable Credit**

- |   |                             |                          |
|---|-----------------------------|--------------------------|
| 7   | Regular tax before credits: | 7                        |
| • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44              |                             |                          |
| • Corporations. Enter the amount from Form 1120, Schedule J, Part I, 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 | 8                           |                          |
| 8   |                             | Alternative minimum tax: |
| • Individuals. Enter the amount from Form 6251, line 35   |                             |                          |
| • Corporations. Enter the amount from Form 4626, line 14  | 9                           |                          |
| • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56   |                             |                          |

- 9 Add lines 7 and 8

- |     |  |     |
|-----|--|-----|
| 10a | Foreign tax credit                           | 10a |
| b   | Certain allowable credits (see instructions) | 10b |
| c   | Add lines 10a and 10b                        | 10c |

- 11 **Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16

- 12 **Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-

- 13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)

- 14 Tentative minimum tax:

- |   |    |
|---|----|
| • Individuals. Enter the amount from Form 6251, line 33                     | 12 |
| • Corporations. Enter the amount from Form 4626, line 12                    | 13 |
| • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 | 14 |

- 15 Enter the greater of line 13 or line 14

- 16 Subtract line 15 from line 11. If zero or less, enter -0-

- 17 Enter the **smaller** of line 6 or line 16

**C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

**Part II Allowable Credit (Continued)****Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions) . . . . .	18	
19	Enter the greater of line 13 or line 18 . . . . .	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	20	
21	Subtract line 17 from line 20. If zero or less, enter -0- . . . . .	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2015 (see instructions) . . . . .	24	
25	Add lines 22 and 24 . . . . .	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	26	
27	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	27	
28	Add lines 17 and 26 . . . . .	28	
29	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	30	
31	Reserved . . . . .	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2015 (see instructions) . . . . .	33	
34	Carryforward of business credit to 2015. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach . . . . .	34	
35	Carryback of business credit from 2016. Enter the amount from line 5 of Part III with box D checked (see instructions) . . . . .	35	
36	Add lines 30, 33, 34, and 35 . . . . .	36	
37	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	37	
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> <li>• Individuals. Form 1040, line 54, or Form 1040NR, line 51 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	38	

Name(s) shown on return

Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- |   |  |
|---|--|
| <b>A</b> <input type="checkbox"/> General Business Credit From a Non-Passive Activity | <b>E</b> <input type="checkbox"/> Reserved                                     |
| <b>B</b> <input type="checkbox"/> General Business Credit From a Passive Activity     | <b>F</b> <input type="checkbox"/> Reserved                                     |
| <b>C</b> <input type="checkbox"/> General Business Credit Carryforwards               | <b>G</b> <input type="checkbox"/> Eligible Small Business Credit Carryforwards |
| <b>D</b> <input type="checkbox"/> General Business Credit Carrybacks                  | <b>H</b> <input type="checkbox"/> Reserved                                     |

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.  ►

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b> Reserved	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765)	<b>1c</b>	
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	
<b>g</b> Indian employment (Form 8845)	<b>1g</b>	
<b>h</b> Orphan drug (Form 8820)	<b>1h</b>	
<b>i</b> New markets (Form 8874)	<b>1i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	
<b>n</b> Distilled spirits (Form 8906)	<b>1n</b>	
<b>o</b> Nonconventional source fuel	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>	
<b>q</b> Energy efficient appliance	<b>1q</b>	
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	
<b>t</b> Reserved	<b>1t</b>	
<b>u</b> Mine rescue team training (Form 8923)	<b>1u</b>	
<b>v</b> Agricultural chemicals security (carryforward only)	<b>1v</b>	
<b>w</b> Employer differential wage payments (Form 8932)	<b>1w</b>	
<b>x</b> Carbon dioxide sequestration (Form 8933)	<b>1x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	
<b>z</b> Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	
<b>aa</b> New hire retention (carryforward only)	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>zz</b> Other	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II.	<b>3</b>	
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	
<b>b</b> Work opportunity (Form 5884)	<b>4b</b>	
<b>c</b> Biofuel producer (Form 6478)	<b>4c</b>	
<b>d</b> Low-income housing (Form 8586, Part II)	<b>4d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b>	
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>	
<b>i</b> Reserved	<b>4i</b>	
<b>j</b> Reserved	<b>4j</b>	
<b>z</b> Other	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II.	<b>5</b>	
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.	<b>6</b>	

**Investment Interest Expense Deduction**

► Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952).  
 ► Attach to your tax return.

Name(s) shown on return

Identifying number

**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2015 (see instructions) . . . . .	1		
2 Disallowed investment interest expense from 2014 Form 4952, line 7 . . . . .	2		
<b>3 Total investment interest expense.</b> Add lines 1 and 2 . . . . .	<b>3</b>		

**Part II Net Investment Income**

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

**Part III Investment Interest Expense Deduction**

7 Disallowed investment interest expense to be carried forward to 2016. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	7		
<b>8 Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions . . . . .	<b>8</b>		

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2015)

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

Your social security number

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

- 1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)
- 2 Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- . . . . .
- 3 Taxes from Schedule A (Form 1040), line 9 . . . . .
- 4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line . . . . .
- 5 Miscellaneous deductions from Schedule A (Form 1040), line 27. . . . .
- 6 If Form 1040, line 38, is \$154,950 or less, enter -0-. Otherwise, see instructions . . . . .
- 7 Tax refund from Form 1040, line 10 or line 21 . . . . .
- 8 Investment interest expense (difference between regular tax and AMT). . . . .
- 9 Depletion (difference between regular tax and AMT) . . . . .
- 10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .
- 11 Alternative tax net operating loss deduction . . . . .
- 12 Interest from specified private activity bonds exempt from the regular tax . . . . .
- 13 Qualified small business stock, see instructions . . . . .
- 14 Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .
- 15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .
- 16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .
- 17 Disposition of property (difference between AMT and regular tax gain or loss) . . . . .
- 18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .
- 19 Passive activities (difference between AMT and regular tax income or loss) . . . . .
- 20 Loss limitations (difference between AMT and regular tax income or loss) . . . . .
- 21 Circulation costs (difference between regular tax and AMT) . . . . .
- 22 Long-term contracts (difference between AMT and regular tax income) . . . . .
- 23 Mining costs (difference between regular tax and AMT) . . . . .
- 24 Research and experimental costs (difference between regular tax and AMT) . . . . .
- 25 Income from certain installment sales before January 1, 1987 . . . . .
- 26 Intangible drilling costs preference . . . . .
- 27 Other adjustments, including income-based related adjustments . . . . .
- 28 Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than \$246,250, see instructions.) . . . . .

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**Part II Alternative Minimum Tax (AMT)**

- 29** Exemption. (If you were under age 24 at the end of 2015, see instructions.)

**IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .**

Single or head of household	\$.119,200	\$.53,600
Married filing jointly or qualifying widow(er)	158,900	83,400
Married filing separately	79,450	41,700

If line 28 is **over** the amount shown above for your filing status, see instructions.

- 30** Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34 . . . . .

- 31** • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.

• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here.

• **All others:** If line 30 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.

- 32** Alternative minimum tax foreign tax credit (see instructions) . . . . .

- 33** Tentative minimum tax. Subtract line 32 from line 31 . . . . .

- 34** Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions) . . . . .

- 35** **AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .

29		
30		
31		
32		
33		
34		
35		

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

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 . . . . .	36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	39	
40	Enter the <b>smaller</b> of line 36 or line 39 . . . . .	40	
41	Subtract line 40 from line 36 . . . . .	41	
42	If line 41 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result . . . . . ►	42	
43	Enter: • \$74,900 if married filing jointly or qualifying widow(er), • \$37,450 if single or married filing separately, or • \$50,200 if head of household.	43	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	44	
45	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	45	
46	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	46	
47	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0% . . . . .	47	
48	Subtract line 47 from line 46 . . . . .	48	
49	Enter: • \$413,200 if single • \$232,425 if married filing separately • \$464,850 if married filing jointly or qualifying widow(er) • \$439,000 if head of household	49	
50	Enter the amount from line 45 . . . . .	50	
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter . . . . .	51	
52	Add line 50 and line 51 . . . . .	52	
53	Subtract line 52 from line 49. If zero or less, enter -0- . . . . .	53	
54	Enter the <b>smaller</b> of line 48 or line 53 . . . . .	54	
55	Multiply line 54 by 15% (.15) . . . . . ►	55	
56	Add lines 47 and 54 . . . . .	56	
<b>If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</b>			
57	Subtract line 56 from line 46 . . . . .	57	
58	Multiply line 57 by 20% (.20) . . . . . ►	58	
<b>If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</b>			
59	Add lines 41, 56, and 57 . . . . .	59	
60	Subtract line 59 from line 36 . . . . .	60	
61	Multiply line 60 by 25% (.25) . . . . . ►	61	
62	Add lines 42, 55, 58, and 61 . . . . .	62	
63	If line 36 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result . . . . .	63	
64	Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 . . . . .	64	

**Passive Activity Loss Limitations**

OMB No. 1545-1008

2015

Attachment  
Sequence No. 88

Name(s) shown on return

Identifying number

**Part I 2015 Passive Activity Loss****Caution:** Complete Worksheets 1, 2, and 3 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** in the instructions.)

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

<b>1a</b>		
<b>1b</b>	(	)
<b>1c</b>	(	)
		<b>1d</b>

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

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

<b>2a</b>	(	)
<b>2b</b>	(	)
		<b>2c</b> ( )

**All Other Passive Activities**

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

<b>3a</b>		
<b>3b</b>	(	)
<b>3c</b>	(	)
		<b>3d</b>

- 4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . . .

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

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

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

<b>5</b>		
<b>6</b>		
<b>7</b>		
<b>8</b>		
		<b>9</b>
		<b>10</b>

**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 in the instructions.

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

<b>11</b>		
<b>12</b>		
<b>13</b>		
<b>14</b>		

**Part IV Total Losses Allowed**

- 15** Add the income, if any, on lines 1a and 3a and enter the total . . . . .  
**16** **Total losses allowed from all passive activities for 2015.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return . . . . .

<b>15</b>		
<b>16</b>		

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

► Information about Form 8801 and its separate instructions is at [www.irs.gov/form8801](http://www.irs.gov/form8801).  
► Attach to Form 1040, 1040NR, or 1041.

**Part I Net Minimum Tax on Exclusion Items**

- |  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
|--|--|---|--|---|--|---|-----|---|--|---|--|---|--|---|--|---|--|---|--|----|--|----|--|----|--|----|--|----|--|----|--|
| <p>1 Combine lines 1, 6, and 10 of your 2014 Form 6251. Estates and trusts, see instructions . . . . .</p> <p>2 Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .</p> <p>3 Minimum tax credit net operating loss deduction (see instructions) . . . . .</p> <p>4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$242,450 and you were married filing separately for 2014, see instructions . . . . .</p> <p>5 Enter: \$82,100 if married filing jointly or qualifying widow(er) for 2014; \$52,800 if single or head of household for 2014; or \$41,050 if married filing separately for 2014. Estates and trusts, enter \$23,500 . . . . .</p> <p>6 Enter: \$156,500 if married filing jointly or qualifying widow(er) for 2014; \$117,300 if single or head of household for 2014; or \$78,250 if married filing separately for 2014. Estates and trusts, enter \$78,250 . . . . .</p> <p>7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .</p> <p>8 Multiply line 7 by 25% (0.25) . . . . .</p> <p>9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2014, see instructions . . . . .</p> <p>10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .</p> <p>11 • If for 2014 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.<br/>• If for 2014 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 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.<br/>• All others: If line 10 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions.</p> <p>12 Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .</p> <p>13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .</p> <p>14 Enter the amount from your 2014 Form 6251, line 34, or 2014 Form 1041, Schedule I, line 55 . . . . .</p> <p>15 <b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .</p> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>1</td><td></td></tr> <tr><td>2</td><td></td></tr> <tr><td>3</td><td>( )</td></tr> <tr><td>4</td><td></td></tr> <tr><td>5</td><td></td></tr> <tr><td>6</td><td></td></tr> <tr><td>7</td><td></td></tr> <tr><td>8</td><td></td></tr> <tr><td>9</td><td></td></tr> <tr><td>10</td><td></td></tr> <tr><td>11</td><td></td></tr> <tr><td>12</td><td></td></tr> <tr><td>13</td><td></td></tr> <tr><td>14</td><td></td></tr> <tr><td>15</td><td></td></tr> </tbody> </table> | 1 |  | 2 |  | 3 | ( ) | 4 |  | 5 |  | 6 |  | 7 |  | 8 |  | 9 |  | 10 |  | 11 |  | 12 |  | 13 |  | 14 |  | 15 |  |
| 1  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 2  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 3  | ( )  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 4  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 5  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 6  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 7  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 8  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 9  |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 10   |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 11   |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 12   |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 13   |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 14   |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |
| 15   |  |   |  |   |  |   |     |   |  |   |  |   |  |   |  |   |  |   |  |    |  |    |  |    |  |    |  |    |  |    |  |

**Part II Minimum Tax Credit and Carryforward to 2016**

16	Enter the amount from your 2014 Form 6251, line 35, or 2014 Form 1041, Schedule I, line 56 . . .	16	
17	Enter the amount from line 15 . . . . .	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	18	
19	<b>2014 credit carryforward.</b> Enter the amount from your 2014 Form 8801, line 26 . . . . .	19	
20	Enter your 2014 unallowed qualified electric vehicle credit (see instructions) . . . . .	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	21	
22	Enter your 2015 regular income tax liability minus allowable credits (see instructions) . . . . .	22	
23	Enter the amount from your 2015 Form 6251, line 33, or 2015 Form 1041, Schedule I, line 54 . . .	23	
24	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	24	
25	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2015 Form 1040, line 54 (check box <b>b</b> ); Form 1040NR, line 51 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	25	
26	<b>Credit carryforward to 2016.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	26	

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

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

- Caution:** If you didn't complete the 2014 Qualified Dividends and Capital Gain Tax Worksheet, the 2014 Schedule D Tax Worksheet, or Part V of the 2014 Schedule D (Form 1041), see the instructions before completing this part.\*
- 27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2014, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . .
- Caution:** If for 2014 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.
- 28 Enter the amount from line 6 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2014 Schedule D Tax Worksheet, or the amount from line 26 of the 2014 Schedule D (Form 1041), whichever applies\* . . . . .
- If you figured your 2014 tax using the 2014 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.**
- 29 Enter the amount from line 19 of your 2014 Schedule D (Form 1040), or line 18b, column (2), of the 2014 Schedule D (Form 1041) . . . . .
- 30 Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2014 Schedule D Tax Worksheet . . . . .
- 31 Enter the **smaller** of line 27 or line 30 . . . . .
- 32 Subtract line 31 from line 27 . . . . .
- 33 If line 32 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions . . . . . ►
- 34 Enter:
  - \$73,800 if married filing jointly or qualifying widow(er) for 2014,
  - \$36,900 if single or married filing separately for 2014,
  - \$49,400 if head of household for 2014, or
  - \$2,500 for an estate or trust.
Form 1040NR filers, see instructions.
- 35 Enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2014 Schedule D Tax Worksheet, or the amount from line 27 of the 2014 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1040, line 43, or 2014 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .
- 36 Subtract line 35 from line 34. If zero or less, enter -0- . . . . .
- 37 Enter the **smaller** of line 27 or line 28 . . . . .
- 38 Enter the **smaller** of line 36 or line 37 . . . . .
- 39 Subtract line 38 from line 37 . . . . .
- 40 Enter:
  - \$406,750 if single for 2014,
  - \$228,800 if married filing separately for 2014,
  - \$457,600 if married filing jointly or qualifying widow(er) for 2014,
  - \$432,200 if head of household for 2014, or
  - \$12,150 for an estate or trust.
Form 1040NR filers, see instructions.
- 41 Enter the amount from line 36 . . . . .
- 42 Form 1040 filers, enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2014 Schedule D (Form 1041) or line 18 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . .

\* The 2014 Qualified Dividends and Capital Gain Tax Worksheet is in the 2014 Instructions for Form 1040. The 2014 Schedule D Tax Worksheet is in the 2014 Instructions for Schedule D (Form 1040) (or the 2014 Instructions for Schedule D (Form 1041)).

**Part III Tax Computation Using Maximum Capital Gains Rates (continued)**

- 43 Add lines 41 and 42 . . . . .
- 44 Subtract line 43 from line 40. If zero or less, enter -0- . . . . .
- 45 Enter the **smaller** of line 39 or line 44 . . . . .
- 46 Multiply line 45 by 15% (0.15) . . . . . ►
- 47 Add lines 38 and 45 . . . . .
- If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.**
- 48 Subtract line 47 from line 37 . . . . .
- 49 Multiply line 48 by 20% (0.20) . . . . . ►
- If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.**
- 50 Add lines 32, 47, and 48 . . . . .
- 51 Subtract line 50 from line 27 . . . . .
- 52 Multiply line 51 by 25% (0.25) . . . . . ►
- 53 Add lines 33, 46, 49, and 52 . . . . .
- 54 If line 27 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions . . . . .
- 55 Enter the **smaller** of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2014, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11 . . . . .

43		
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**SCHEDULE J**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service (99)

**Income Averaging for  
Farmers and Fishermen**

► Attach to Form 1040 or Form 1040NR.  
► Information about Schedule J and its separate instructions is at [www.irs.gov/schedulej](http://www.irs.gov/schedulej).

OMB No. 1545-0074

**2015**

Attachment  
Sequence No. 20

Name(s) shown on return

Social security number (SSN)

1	Enter the taxable income from your <b>2015</b> Form 1040, line 43, or Form 1040NR, line 41 . . .	1	
2a	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	2a	
<b>Capital gain included on line 2a:</b>			
b	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	2b	
c	Unrecaptured section 1250 gain . . . . .	2c	
3	Subtract line 2a from line 1 . . . . .	3	
4	Figure the tax on the amount on line 3 using the <b>2015</b> tax rates (see instructions) . . . . .	4	
5	If you used Schedule J to figure your tax for: • 2014, enter the amount from your 2014 Schedule J, line 11. • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 15. • 2012 but not 2013 or 2014, enter the amount from your 2012 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2012</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5	
6	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	6	
7	Combine lines 5 and 6. If zero or less, enter -0 . . . . .	7	
8	Figure the tax on the amount on line 7 using the <b>2012</b> tax rates (see instructions) . . . . .	8	
9	If you used Schedule J to figure your tax for: • 2014, enter the amount from your 2014 Schedule J, line 15. • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2013</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9	
10	Enter the amount from line 6 . . . . .	10	
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11	
12	Figure the tax on the amount on line 11 using the <b>2013</b> tax rates (see instructions) . . . . .	12	
13	If you used Schedule J to figure your tax for 2014, enter the amount from your 2014 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2014</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions . . .	13	
14	Enter the amount from line 6 . . . . .	14	
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15	
16	Figure the tax on the amount on line 15 using the <b>2014</b> tax rates (see instructions) . . . . .	16	
17	Add lines 4, 8, 12, and 16 . . . . .	17	

18	Amount from line 17 . . . . .	18	
19	If you used Schedule J to figure your tax for: • 2014, enter the amount from your 2014 Schedule J, line 12. • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 16. • 2012 but not 2013 or 2014, enter the amount from your 2012 Schedule J, line 4. Otherwise, enter the tax from your <b>2012</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	19	
20	If you used Schedule J to figure your tax for: • 2014, enter the amount from your 2014 Schedule J, line 16. • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 4. Otherwise, enter the tax from your <b>2013</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.	20	
21	If you used Schedule J to figure your tax for 2014, enter the amount from your 2014 Schedule J, line 4. Otherwise, enter the tax from your <b>2014</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .	21	
22	Add lines 19 through 21 . . . . .	22	
23	<b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	23	

**\*Only** include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). **Do not** include alternative minimum tax from Form 1040A.

**Caution:** Your tax may be less if you figure it using the 2015 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

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

► Attach to Form 1040 or Form 1040A.

► Information about Form 8863 and its separate instructions is at [www.irs.gov/form8863](http://www.irs.gov/form8863).**2015**Attachment  
Sequence No. 50

Your social security number

**Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.****Part I Refundable American Opportunity Credit**

- 1 After completing Part III for each student, enter the total of all amounts from all Parts III, line 30 . . . . . **1**
- 2 Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . . **2**
- 3 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . . **3**
- 4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take any education credit . . . . . **4**
- 5 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . . **5**
- 6 If line 4 is:
  - Equal to or more than line 5, enter 1.000 on line 6 . . . . .
  - Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places) . . . . .**6**
- 7 Multiply line 1 by line 6. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions described in the instructions, you **cannot** take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box . . . . . ►  **7**
- 8 **Refundable American opportunity credit.** Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below. . . . . **8**

**Part II Nonrefundable Education Credits**

- 9 Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions) **9**
- 10 After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19 . . . . . **10**
- 11 Enter the smaller of line 10 or \$10,000 . . . . . **11**
- 12 Multiply line 11 by 20% (.20) . . . . . **12**
- 13 Enter: \$130,000 if married filing jointly; \$65,000 if single, head of household, or qualifying widow(er) . . . . . **13**
- 14 Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter . . . . . **14**
- 15 Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19 . . . . . **15**
- 16 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . . **16**
- 17 If line 15 is:
  - Equal to or more than line 16, enter 1.000 on line 17 and go to line 18
  - Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places) . . . . .**17**
- 18 Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ► **18**
- 19 **Nonrefundable education credits.** Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33 . . . . . **19**

Name(s) shown on return

Your social security number



**Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of page 2 as needed for each student.**

### Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
22 Educational institution information (see instructions)	
a. Name of first educational institution	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2015?	(2) Did the student receive Form 1098-T <input type="checkbox"/> Yes <input type="checkbox"/> No from this institution for 2015?
(3) Did the student receive Form 1098-T from this institution for 2014 with Box <input type="checkbox"/> Yes <input type="checkbox"/> No 2 filled in and Box 7 checked?	(3) Did the student receive Form 1098-T from this institution for 2014 with Box 2 <input type="checkbox"/> Yes <input type="checkbox"/> No filled in and Box 7 checked?
If you checked "No" in <b>both (2) and (3)</b> , skip (4).	If you checked "No" in <b>both (2) and (3)</b> , skip (4).
(4) If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T). — — — — —	(4) If you checked "Yes" in <b>(2) or (3)</b> , enter the institution's federal identification number (from Form 1098-T). — — — — —
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2015?	<input type="checkbox"/> Yes — <b>Stop!</b> <input type="checkbox"/> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2015 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input type="checkbox"/> Yes — Go to line 25. <input type="checkbox"/> No — <b>Stop!</b> Go to line 31 for this student.
25 Did the student complete the first 4 years of postsecondary education before 2015 (see instructions)?	<input type="checkbox"/> Yes — <b>Stop!</b> <input type="checkbox"/> Go to line 31 for this student. <input type="checkbox"/> No — Go to line 26.
26 Was the student convicted, before the end of 2015, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes — <b>Stop!</b> <input type="checkbox"/> Go to line 31 for this student. <input type="checkbox"/> No — Complete lines 27 through 30 for this student.
<b>Caution</b> <i>You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.</i>	
<b>American Opportunity Credit</b>	
27 Adjusted qualified education expenses (see instructions). <b>Do not enter more than \$4,000</b> . . . . .	27
28 Subtract \$2,000 from line 27. If zero or less, enter -0- . . . . .	28
29 Multiply line 28 by 25% (.25) . . . . .	29
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30, on Part I, line 1 . . . . .	30
<b>Lifetime Learning Credit</b>	
31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10 . . . . .	31

► Information about Form 8888 and its instructions is at [www.irs.gov/form8888](http://www.irs.gov/form8888).

► Attach to your income tax return.

2015

Attachment  
Sequence No. 56

Your social security number

**Part I Direct Deposit**

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

1a	Amount to be deposited in first account (see instructions) . . . . .	1a	
b	Routing number <input type="text"/> ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
2a	Amount to be deposited in second account . . . . .	2a	
b	Routing number <input type="text"/> ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
3a	Amount to be deposited in third account . . . . .	3a	
b	Routing number <input type="text"/> ► c <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		

**Part II U.S. Series I Savings Bond Purchases**

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



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

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

**Part III Paper Check**

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

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

8	Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the refund amount shown on your tax return . . . . .	8	
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**Net Investment Income Tax—  
Individuals, Estates, and Trusts**► Attach to your tax return.  
► Information about Form 8960 and its separate instructions is at [www.irs.gov/form8960](http://www.irs.gov/form8960).

Name(s) shown on your tax return

Your social security number or EIN

**Part I****Investment Income**

- Section 6013(g) election (see instructions)  
 Section 6013(h) election (see instructions)  
 Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions) . . . . .	1	
2	Ordinary dividends (see instructions) . . . . .	2	
3	Annuities (see instructions) . . . . .	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions) . . . . .	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) . . . . .	4b	
c	Combine lines 4a and 4b . . . . .	4c	
5a	Net gain or loss from disposition of property (see instructions) . . . . .	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) . . . . .	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions) . . . . .	5c	
d	Combine lines 5a through 5c . . . . .	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions) . . . . .	6	
7	Other modifications to investment income (see instructions) . . . . .	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 . . . . .	8	

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions) . . . . .	9a	
b	State, local, and foreign income tax (see instructions) . . . . .	9b	
c	Miscellaneous investment expenses (see instructions) . . . . .	9c	
d	Add lines 9a, 9b, and 9c . . . . .	9d	
10	Additional modifications (see instructions) . . . . .	10	
11	Total deductions and modifications. Add lines 9d and 10 . . . . .	11	

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0- . . . . .	12	
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions) . . . . .	13	
14	Threshold based on filing status (see instructions) . . . . .	14	
15	Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	15	
16	Enter the smaller of line 12 or line 15 . . . . .	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions) . . . . .	17	
<b>Estates and Trusts:</b>			
18a	Net investment income (line 12 above) . . . . .	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) . . . . .	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0- . . . . .	18c	
19a	Adjusted gross income (see instructions) . . . . .	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions) . . . . .	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0- . . . . .	19c	
20	Enter the smaller of line 18c or line 19c . . . . .	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). <b>Enter here and include on your tax return</b> (see instructions) . . . . .	21	

## Premium Tax Credit (PTC)

► Attach to Form 1040, 1040A, or 1040NR.  
► Information about Form 8962 and its separate instructions is at [www.irs.gov/form8962](http://www.irs.gov/form8962).2015  
Attachment  
Sequence No. 73

Name shown on your return

Your social security number

You cannot claim the PTC if your filing status is married filing separately unless you are eligible for an exception (see instructions). If you qualify, check the box. **Part I Annual and Monthly Contribution Amount**

1	Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d	1
2a	Modified AGI. Enter your modified AGI (see instructions) . . . . .	2a
	<b>b</b> Enter the total of your dependents' modified AGI (see instructions) . . . . .	
3	Household income. Add the amounts on lines 2a and 2b . . . . .	3
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. <b>a</b> <input type="checkbox"/> Alaska <b>b</b> <input type="checkbox"/> Hawaii <b>c</b> <input type="checkbox"/> Other 48 states and DC	4
5	Household income as a percentage of federal poverty line (see instructions) . . . . .	5 %
6	Did you enter 401% on line 5? (See instructions if you entered less than 100%.)	
	<input type="checkbox"/> <b>No.</b> Continue to line 7.	
	<input type="checkbox"/> <b>Yes.</b> You are not eligible to receive PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.	
7	Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . . . .	7
8a	Annual contribution amount. Multiply line 3 by line 7 . . . . .	8a
	<b>b</b> Monthly contribution amount. Divide line 8a by 12. Round to whole dollar amount . . . . .	8b

**Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit**

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?  
 **Yes.** Skip to Part IV, Shared Policy Allocation, or Part V, Alternative Calculation for Year of Marriage.  **No.** Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.  
 **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12-23  
 **No.** Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly contribution)	(d) Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						
24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here					24	
25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here					25	
26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27					26	

**Part III Repayment of Excess Advance Payment of the Premium Tax Credit**

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27
28 Repayment limitation (see instructions)	28
29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29

**Part IV Shared Policy Allocation**

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

**Shared Policy Allocation 1**

30 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Shared Policy Allocation 2**

31 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Shared Policy Allocation 3**

32 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

**Shared Policy Allocation 4**

33 (a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
<b>Allocation percentage applied to monthly amounts</b>	(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed shared policy allocation information for all allocated Forms 1095-A?

**Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

**No.** See the instructions to report additional shared policy allocations.

**Part V Alternative Calculation for Year of Marriage**

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35 <b>Alternative entries for your SSN</b>	(a) Alternative family size	(b) Monthly contribution	(c) Alternative start month	(d) Alternative stop month
36 <b>Alternative entries for your spouse's SSN</b>	(a) Alternative family size	(b) Monthly contribution	(c) Alternative start month	(d) Alternative stop month

## Health Coverage Exemptions

2015

Attachment  
Sequence No. 75

Name as shown on return

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

**Part I Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

**Part II Coverage Exemptions Claimed on Your Return for Your Household**

**7a** Are you claiming an exemption because your household income is below the filing threshold? . . . . .  Yes  No

**b** Are you claiming a hardship exemption because your gross income is below the filing threshold? . . . . .  Yes  No

**Part III Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8																
9																
10																
11																
12																
13																