

**General Description Booklet**

**For the**

**2011 PUBLIC USE TAX FILE**

Compiled by  
Victoria Bryant  
Individual Statistics Branch  
Statistics of Income Division  
Internal Revenue Service  
August 2016

## TABLE OF CONTENTS

INTRODUCTION .....	2
DISCLOSURE AVOIDANCE PROCEDURES .....	4
CORE RECORD LAYOUT (CODES) .....	7
CORE RECORD LAYOUT (AMOUNTS) .....	8
CODE DEFINITIONS .....	14
EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS .....	21
TECHNICAL DESCRIPTION OF THE FILE .....	27
SAMPLE DESCRIPTION .....	28
WEIGHTED COUNTS AND SUM OF AMOUNTS FOR RETURNS USED TO POPULATE AGGREGATE RECORDS .....	33
WEIGHTED COUNTS FOR EACH CODE FIELD .....	37
WEIGHTED SUM OF THE AMOUNTS IN EACH AMOUNT FIELD .....	45
2011 FEDERAL TAX FORMS (WITH FIELD NUMBERS REFERENCED) .....	A-1

## **2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **INTRODUCTION**

The Internal Revenue Service 2011 Public Use Tax File, which contains 163,790 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 145.2 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2011. The Individual Tax File is designed for making national level estimates.

The Tax Files, which have been produced since 1960, consist of detailed information taken from SOI sample records. The public use versions of these sample files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The 2011 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

## **2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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

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

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

## 2011 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 2008 have been removed from the file.

Second, returns that contain one or more amount fields with deemed extremely large values<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 that it will be impossible to know whether a given taxpayer is represented in the sample, all remaining returns sampled at rates greater than 10 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

---

<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 1,155 returns were aggregated, representing 1,300 returns in the population.

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

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

Sixth, all returns sampled at a 0.07 percent rate have been blurred on a univariate basis for the following fields: alimony paid, alimony received, wages and salaries, medical and dental expenses, real estate taxes, and state and local income taxes. Alimony paid and alimony received are blurred nationally. Prior to blurring wages and salaries, the records are grouped into one of 25 categories based on filing status, number of dependents, and sample code. Prior to blurring medical and dental expenses, the records are grouped into one of 8 categories based on age range of the primary and filing status. Prior to blurring real estate taxes, the records are grouped into one of 21 categories based on filing status, number of dependents, and sample code. Prior to blurring state and local income taxes, the records are grouped into one of 17 categories based on filing status, grouped sample code<sup>4</sup>.

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

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

Ninth, for all records on the file, all amount fields have been rounded. Amounts, in absolute values, above \$100,000 are rounded to the four most significant digits (e.g., \$228,867 = \$228,900

---

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

### **2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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.

**2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**  
**CORE RECORD LAYOUT**

**Code Fields**

1. AGIR1	14. F8829	27. SCHCF
2. DSI	15. F8867	28. SCHE
3. EFI	16. F8910	29. TFORM
4. EIC	17. F8949	30. TXST
5. ELECT	18. IE	31. XFPT
6. FDED	19. MARS	32. XFST
7. FLPDYR	20. MIDR	33. XOCAH <sup>1</sup>
8. FLPDMO	21. N20 <sup>1</sup>	34. XOCAWH <sup>1</sup>
9. F2441	22. N24 <sup>1</sup>	35. XOODEP <sup>1</sup>
10. F3800	23. N25 <sup>1</sup>	36. XOPAR <sup>1</sup>
11. F6251	24. N30 <sup>1</sup>	37. XTOT <sup>1,2</sup>
12. F8582	25. PREP	
13. F8606	26. 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.



**2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**  
**RECORD LAYOUT**

**Amount Fields and Large Codes**

2011 PUF			
12 digit amount fields			
INCOME	1	E00200	Salaries and wages
	2	E00300	Interest received
	3	E00400	Tax-exempt interest income
	4	E00600	Dividends included in AGI
	5	E00650	Qualified Dividends
	6	E00700	State income tax refunds
	7	E00800	Alimony received
	8	E00900	Business or profession (Schedule C) net profit/loss (+/-)
	9	E01000	Net capital gain or loss (+/-)
	10	E01100	Capital gain distributions reported on Form 1040
	11	E01200	Other gains (or loss) (+/-)
	12	E01400	Taxable IRA distribution
	13	E01500	Total pensions and annuities received
	14	E01700	Pensions and annuities included in AGI
	15	E02000	Schedule E net income or loss (+/-)
	16	E02100	Schedule F net profit/loss (+/-)
	17	E02300	Unemployment compensation in AGI
	18	E02400	Gross Social Security benefits
	19	E02500	Social Security benefits in AGI
Statutory	20	E03150	Total deductible individual retirement account (IRA) payments
Adjustments	21	E03210	Student Loan Interest Deduction
	22	E03220	Educator Expenses
	23	E03230	Tuition and Fees Deduction
	24	E03260	Deduction for self-employment tax
	25	E03270	Self-employed health insurance deduction
	26	E03240	Domestic Production Activities deduction
	27	E03290	Health Savings Account deduction
	28	E03300	Payments to KEOGH accounts
	29	E03400	Forfeited interest penalty
	30	E03500	Alimony paid
AGI	31	E00100	Adjusted Gross Income (deficit) (AGI) (+/-)

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

Tax	32	P04470	Total deductions (standard or itemized)
Computation	33	E04250	Real Estate Tax Deduction from Standard Deduction (Prior Year)
	34	E04600	Exemption amount
	35	E04800	Taxable income
	36	E05100	Tax on taxable income
	37	E05200	Computed regular tax
	38	E05800	Income tax before credits
	39	E06000	Income subject to tax
	40	E06200	Marginal tax base
	41	E06300	Tax generated (tax rate tables)
	42	E09600	Alternative minimum tax
Credits	43	E07180	Child and dependent care
	44	E07200	Elderly or disabled
	45	E07220	Child Tax Credit
	46	E07230	Education Credits
	47	E07240	Retirement Savings Credit
	48	E07260	Residential Energy Credit
	49	E07300	Foreign tax
	50	E07400	General business credit
	51	E07600	Credit for prior year minimum tax
	52	P08000	Other Credits
	53	E07150	Total tax credit (SOI)
Taxes	54	E06500	Total income tax
	55	E08800	Income Tax after Credits (SOI)
	56	E09400	Self-employment tax
	57	E09700	Recapture taxes
	58	E09800	Social security tax on tip income
	59	E09900	Penalty tax on IRA
	60	E10300	Total tax liability (SOI)

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

Payments	61	E10700	Income tax withheld
	62	E10900	Estimated tax payments
	63	E10950	Making Work Pay Credit (Prior Year)
	64	E10960	Refundable Education Credit
	65	E59560	Earned income for earned income credit (EIC)
	66	E59680	EIC used to offset income tax before credits
	67	E59700	EIC used to offset all other taxes except advance EIC
	68	E59720	EIC refundable portion
	69	E11550	Refundable Credit Payment
	70	E11070	Additional Child Tax Credit
	71	E11100	Amount paid with Form 4868 (Request for Extension)
	72	E11200	Excess FICA/RRTA
	73	E11300	Credit for federal tax on special fuels and oils
	74	E11400	Regulated investment company credit
	75	E11601	Total Refundable Credits Used to Offset Income Tax Before Credits
	76	E11602	Total Refundable Credits Used to Offset All Other Taxes
	77	E11603	Total Refundable Credits Refundable Parts
	78	E10605	Total tax payments (SOI)
Refund etc.	79	E11900	Balance due (overpayment) (+/-)
	80	E12000	Credit elect
	81	E12200	Predetermined estimated tax penalty
Schedule A	82	E17500	Medical and dental expenses subject to reduction by AGI limit
	83	E18400	State and local taxes
	84	E18500	Real estate tax deductions
	85	E18600	Motor Vehicle Tax
	86	E19200	Total interest paid deduction
	87	E19550	Qualified Mortgage Insurance Premiums
	88	E19800	Cash contributions
	89	E20100	Other than cash contributions
	90	E19700	Contributions deduction, total
	91	E20550	Unreimbursed employee business expense
	92	E20600	Tax preparation fee
	93	E20400	Miscellaneous deductions subject to AGI limitation, total
	94	E20800	Net limited miscellaneous deductions
	95	E20500	Net casualty or theft loss
	96	E21040	Itemized deduction limitation (Prior Year)

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

Schedule D	97	P22250	Short-term gains less losses
	98	E22320	Long term gain/loss from other forms on Schedule D
	99	E22370	Schedule D capital gain distributions
	100	P23250	Long-term gains less losses
	101	E24515	Unrecaptured Section 1250 gain
	102	E24516	Capital gain less investment expense
	103	E24518	28% Rate Gain or Loss
	104	E24560	Non-Schedule D tax
	105	E24598	Schedule D 15 percent tax amount
	106	E24615	Schedule D 25 percent tax amount
	107	E24570	Schedule D 28 percent tax amount
Schedule E	108	P25350	Total rents and royalties received
	109	P25380	Rent/Royalty Expenses
	110	E25550	Total Depreciation and Depletion of all Property
	111	P25700	Rent/royalty net income or loss (+/-)
	112	E25820	Deductible rental loss
	113	E25850	Rent/royalty net income
	114	E25860	Rent/royalty net loss
Partnerships	115	E25940	Total passive income
	116	E25980	Total non-passive income
	117	E25920	Total passive loss
	118	E25960	Total non-passive loss
	119	E26110	Partnership Section 179 expense deduction
Small Business Corp	120	E26170	Total passive income
	121	E26190	Total non-passive income
	122	E26160	Total passive loss
	123	E26180	Total non-passive loss
	124	E26270	Combined partnership and S corporation net income/loss (+/-)
	125	E26100	S-corp. Section 179 expense deduction
Estate or Trust	126	E26390	Total income
	127	E26400	Total loss
Farm Rental	128	E27200	Farm rent net income or loss (+/-)
Schedule SE	129	E30400	Total self-employment income subject to SS Tax
	130	E30500	Self-employment income subject to SS Tax, secondary taxpayer
Form 2441	131	E32800	Qualifying individuals' Expenses
	132	E33000	Expenses limited to earned income

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

Form 3800	133	E53240	Work Opportunity - Jobs (included in general business credit)
	134	E53280	Research and experimentation (included in general business credit)
	135	E53410	Unlimited General Business Credit (Prior Year)
	136	E53300	Low Income Housing Credit
	137	E53317	Employer Credit for Social Security Tax on Tips
Form 4952	138	E58950	Total investment interest expense
	139	E58990	Investment income (Form 4952 part 2 line 4g)
Form 6251	140	P60100	Net operating loss tax preference
	141	P61850	Total adjustments and preferences (+/-)
	142	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 1)
	143	E62100	Alternative minimum taxable income
	144	E62900	Alternative tax foreign tax credit
	145	E62720	Alternative minimum Schedule D less investment interest amount
	146	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
Form 8582	147	E62740	Alternative minimum capital gain amount
	148	P65300	Total passive net income
	149	P65400	Total passive losses
Form 8801	150	E68000	Total losses allowed from all passive activities
	151	E82200	Carry forward of minimum tax credit
Schedule J	152	T27800	Elected Farm Income
	153	S27860	Tentative Current and Prior-Year Tax
	154	P27895	Actual Prior-Year Tax
Form 8863	155	P87482	American Opportunity Qualified Expenses
	156	E87521	American Opportunity Credit
	157	E87530	Lifetime Learning Total Qualified Expenses
	158	E87550	Lifetime Learning Credit
Form 8888	159	P86421	Bond Purchase Amount
Schedule L (Prior Year only)	160	E15100	Basic Standard Deduction
	161	E15210	Net Disaster Loss
	162	E15250	Real Estate Tax
	163	E15360	Motor Vehicle Tax

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

Schedule M	165	E87870	Limited Making Work Pay Credit
(Prior Year only)	166	E87875	Economic Recovery Payment
	167	E87880	Government Pension or Annuity Received
Misc Codes	168	RECID	Return ID [1]
	169	S006	Decimal weight
	170	S008	Sample count
	171	S009	Population count
	172	WSAMP	Sample code
	173	TXRT	Tax rate code

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

**2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**  
**CODE DEFINITIONS**

1. AGIR1      Adjusted Gross Income (AGI) Range:

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

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

\$1,500,000 under \$2,000,000 .....	32
\$2,000,000 under \$5,000,000 .....	33
\$5,000,000 under \$10,000,000 .....	34
\$10,000,000 or more .....	35
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. DSI	Dependent Status Indicator:	
	Taxpayer not being claimed as a dependent on another tax return.....	0
	Taxpayer claimed as a dependent on another tax return.....	1
3. EFI	Electronic Filing Indicator:	
	Return not filed electronically .....	0
	Return filed electronically .....	1
	Return filed through modernized e-file .....	2
4. EIC	Earned Income Credit Code:	
	No children claimed.....	0
	One child claimed.....	1
	Two children claimed .....	2
	Three children claimed .....	3
5. 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
6. FDED	Form of Deduction Code:	
	Aggregated Return.....	0
	Itemized deductions.....	1
	Standard deduction .....	2
	Taxpayer did not use itemized or standard deduction .....	3



## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

7. FLPDYR	Filing (Accounting) Period, Year:  Tax Year ..... 2008-2011
8. FLPDMO	Filing (Accounting) Period, Month:  Month Taxpayer's year ended ..... 12
9. F2441	Form 2441, Child Care Credit Qualified Individual:  No Form 2441 attached to return..... 0 Number of qualifying individuals..... 1-3
10. F3800	Form 3800, General Business credit:  No Form 3800 attached to return..... 0 Form 3800 attached to return..... 1
11. F6251	Form 6251, Alternative Minimum Tax  No Form 6251 attached to return..... 0 Form 6251 attached to return..... 1
12. F8582	Form 8582, Passive Activity Loss Limitation:  No Form 8582 attached to return ..... 0 Form 8582 attached to return ..... 1
13. F8606	Form 8606, Nondeductible IRA Contributions:  No Form 8606 attached to return ..... 0 Form(s) 8606 attached to return..... 1-2
14. 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

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

15. F8867	Form 8867, Paid Preparer's Earned Income Credit Checklist	
	No Form 8867 attached to return .....	0
	Form 8867 attached to return .....	1
16. F8910	Form 8910, Alternative Motor Vehicle Credit:	
	No Form 8910 attached to return .....	0
	Form 8910 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. 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
19. MARS	Marital (Filing) Status:	
	Aggregated Return .....	0
	Single .....	1
	Married filing a joint return or Widow(er) with dependent child (surviving spouse).....	2
	Married filing separately .....	3
	Head of household .....	4

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

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

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

21. N20	Number of Qualified Students for Hope Credit	
	Number of Qualified Students.....	0-1
22. N24	Number of Children for Child Tax Credit	
	Number of Children .....	0-3
23. N25	Number of Qualified Students for Lifetime Learning Credit	
	Number of Qualified Students.....	0-3
24. N30	Number of Qualified Students for American Opportunity Credit	
	Number of Qualified Students.....	0-4
25. 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
26. SCHB	Schedule B Indicator:	
	No Schedule B attached to return .....	0
	Schedule B attached to return .....	1
27. 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

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

28. SCHE	Schedule E Indicator:	
	No Schedule E attached to the return.....	0
	Schedule E attached to the return.....	1
29. TFORM	Form of Return:	
	1040 Return.....	0
	1040A Return.....	1
	1040EZ Return.....	2
30. 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
<i>NOTE: Schedule D tax includes qualified dividends.</i>		
31. XFPT	Primary Taxpayer Exemption:	
	No exemption for primary taxpayer (dep. of another taxpayer) .....	0
	Primary taxpayer exemption.....	1
32. XFST	Secondary Taxpayer Exemption:	
	No secondary taxpayer or joint return filed by dependents .....	0
	Secondary taxpayer exemption.....	1

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### 33. XOCAH Exemptions for Children Living at Home:

Number of children..... 0-3

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

### 34. 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.*

### 35. XOODEP Exemptions for Other Dependents:

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

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

### 36. 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 XOODEP.*

### 37. XTOT Total Exemptions:

Number of exemptions..... 0-5

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

## 2011 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 2011 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 "2011 Federal Tax Forms" section of this booklet for further information.

<u>Field Number</u>	<u>Definition</u>
P04470	<b>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 he/she was eligible, this amount is shown in P04470; else the standard deduction for which he/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 5, 10, 15, 25 and 28 percent). For prior year returns and Schedule J returns, "income subject to tax" is computed

## **2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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

E06200	<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 2011 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 53c), 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 53 for which separate fields have not been listed.
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).
E07150	<b>TOTAL TAX CREDITS (SOI)</b> Total credits from Form 1040 (line 54) plus the portion of refundable credits used to offset tax before credits.
E08800	<b>INCOME TAX AFTER CREDITS (SOI)</b> Income Tax after Credits from Form 1040 (line 55) minus the portion of refundable credits used to offset income tax before credits. For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
E09700	<b>RECAPTURE TAXES</b> Amount shown in Form 1040, line 60 margin for Recapture of Investment Credits from Form 4255 and recapture of other credits.
E10300	<b>TOTAL TAX LIABILITY (SOI)</b> Total tax liability (Form 1040, line 61, Form 1040A, line 35, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (prior year returns only) minus 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

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

less than zero).

- E59560      EARNED INCOME FOR EARNED INCOME CREDIT  
The total of earned income (salaries and wages, earned business income, and nontaxable combat pay) used in computing the earned income credit, as shown on the EIC Worksheet (found in the Instructions for Form 1040). Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.
- E59680      EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS  
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus the Making Work Pay Credit.
- If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by the Making Work Pay Credit), the following fields are computed:
- E59700 -    EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC  
The lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E59680); or
  2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900), plus the following tax items which are not shown separately:  
Household employment taxes and all other taxes (margin entries on line 60).
- E59720 -    EARNED INCOME CREDIT, REFUNDABLE PORTION  
EIC minus E59680 minus E59700 (see above for definitions and conditions).
- 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 Making Work Pay Credit, EIC (E59680), American Opportunity Credit, First Time Homebuyer Credit, Regulated Investment Company Credit, Adoption 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:



**2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

**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 60).

**E11603 - TOTAL REFUNDABLE CREDITS REFUNDABLE PARTS**

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

**E10605 TOTAL TAX PAYMENTS**

Total payments shown on the tax form, minus total refundable credits. This is limited to zero if there are refundable credits<sup>5</sup>.

**E21040 ITEMIZED DEDUCTION LIMITATION, PRIOR YEAR**

The amount used to reduce deductible itemized deductions, as shown on line 11 of the Itemized Deductions Worksheet in the Form 1040 Schedule A Instructions for Tax Year 2009.

**P22250 SHORT-TERM GAIN/LOSSES NET OF CARRYOVER**

All short-term capital gains less losses shown in column (f) of Schedule E except for the short-term capital loss carryover.

**P23250 LONG-TERM GAIN/LOSSES NET OF CARRYOVER**

All long-term capital gains less losses shown in column (f) of Schedule E except for the long-term capital loss carryover

**P25350 TOTAL RENTS/ROYALTIES RECEIVED**

The sum of lines 23a through 23d on Schedule E

**P25380 RENT/ROYALTY INTEREST EXPENSES**

The sum of lines 12 and 13 on Schedule E

---

<sup>5</sup> Refundable credits include the Making Work Pay Credit, Earned Income Credit, Education Credit, First Time Homebuyers Credit, Additional Child Tax Credit, and Prior Year Minimum Tax Credit.

**2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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 22 on Schedule E.
E30400	<b>NET EARNINGS FROM SELF-EMPLOYMENT INCOME SUBJECT TO SOCIAL SECURITY TAX</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 combined Schedule SE. For Section A of Schedule SE, this is line 4. The combined Schedule SE is the sum of the data found on the Schedule SE of the primary taxpayer and the Schedule SE of the secondary taxpayer.
E30500	<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.
E53410	<b>UNLIMITED GENERAL BUSINESS CREDIT, PRIOR YEAR</b> General Business Credit excluding eligible small business credits prior to Net Income Tax limitation.
P60100	<b>NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS</b> Line 10 less line 11 plus line 27, Form 6251.
P61850	<b>TOTAL ADJUSTMENTS &amp; PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES</b> Lines 2 through 26 excluding lines 10 and 11, Form 6251.
P65300	<b>TOTAL CURRENT YEAR PASSIVE NET INCOME</b> Line 1a plus 3a, Form 8582
P65400	<b>TOTAL CURRENT YEAR PASSIVE NET LOSSES</b> Sum of Lines 1b, 2c, and 3b, Form 8582
P27895	<b>ACTUAL PRIOR-YEAR TAX</b> Tentative current and Prior-Year Tax (S27860) less current year tax on Schedule J.
P87482	<b>AMERICAN OPPORTUNITY QUALIFIED EXPENSES</b> The total amount of qualified expenses reported on Part1 line 1c, Form 8863.

**2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

P86421	<b>BOND PURCHASE AMOUNT</b> The total of lines 4, 5a, and 6a on Form 8888.																					
RECID	<b>RETURN ID</b> A unique number assigned for each sampled tax return during processing.																					
S006	<b>DECIMAL WEIGHT</b> 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	<b>SAMPLE COUNT</b> The number of sampled tax returns found in the given sample code.																					
S009	<b>POPULATION COUNT</b> The number of tax returns in the population for a given sample code.																					
WSAMP	<b>SAMPLE CODE</b> See Table B, below. The aggregated return’s WSAMP has been set equal to 0.																					
TXRT	<b>MARGINAL TAX RATE</b> Top rate from tax rate schedule that applies to income subject to tax or if the taxpayer has long-term capital gains and/or qualified dividends, possibly from the Schedule D tax worksheet. See definition for field Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280).  <table><tr><td>(A)</td><td>00 percent marginal tax rate</td><td>0.00</td></tr><tr><td>(B)</td><td>10 percent marginal tax rate</td><td>10.0</td></tr><tr><td>(C)</td><td>15 percent marginal tax rate</td><td>15.0</td></tr><tr><td>(D)</td><td>25 percent marginal tax rate</td><td>25.0</td></tr><tr><td>(E)</td><td>28 percent marginal tax rate</td><td>28.0</td></tr><tr><td>(F)</td><td>33 percent marginal tax rate</td><td>33.0</td></tr><tr><td>(G)</td><td>35 percent marginal tax rate</td><td>35.0</td></tr></table>	(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)	25 percent marginal tax rate	25.0	(E)	28 percent marginal tax rate	28.0	(F)	33 percent marginal tax rate	33.0	(G)	35 percent marginal tax rate	35.0
(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)	25 percent marginal tax rate	25.0																				
(E)	28 percent marginal tax rate	28.0																				
(F)	33 percent marginal tax rate	33.0																				
(G)	35 percent marginal tax rate	35.0																				

## **2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

### **TECHNICAL DESCRIPTION OF THE FILE**

The Public Use file is available on CD in CSV format. This comma separated file contains 163,791 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 7 through 13.

## **2011 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 2012.

All returns processed during 2012 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (145,601,196 returns) reported in Table A and the estimated total of all returns (145,370,240 returns). This file excludes returns older than four years (Tax Year 2007 or less), so the population that is represented is smaller (145,161,694 returns). In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 2011. While most returns processed during Calendar Year 2012 were for Tax Year 2011, a few were for non-calendar years ending during 2012 and 2013, and some were returns for prior years. Returns for prior years were used in place of 2011 returns received and processed after December 31, 2012. 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 2012.

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

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

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

**2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**  
1040 Schedule C, and Form 1040 Schedule F).

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

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates for the Public Use File range from 0.07 percent to 10 percent<sup>6</sup>.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2012 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

## **Data Capture and Cleaning**

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

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

---

<sup>6</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.

## **2011 STATISTICS OF INCOME PUBLIC USE TAX FILE**

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

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2011, 0.024 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.

# 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

**Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2011**

Description of the sample strata														Number of returns		
														Population counts [1]	Sample counts	Public-use sample counts
Grand total														145,601,196	333,106	163,786
Form 1040 returns only with adjusted gros income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total														34,663	34,663	0
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total														305	305	34
Other Returns, total														145,566,228	298,138	163,752
Description of the sample strata	Degree of interest [2]	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 Scheudle C, Form 1116 or Form 2555			All other forms					
		Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)				
Total.....		5,799,896	79,910	30,190	22,533,092	53,455	30,492	1,343,562	6,794	4,024	115,889,678	157,979	99,046	145,566,228	298,138	163,752
Indexed Negative Income [3]																
\$10,000,000 or more.....	All	474	474	44	1,186	1,186	112	190	190	14	1,387	1,387	132	3,237	3,237	302
\$5,000,000 under \$10,000,000.....	All	874	874	92	1,932	1,932	200	286	286	40	2,420	2,420	240	5,512	5,512	572
\$2,000,000 under \$5,000,000.....	All	4,027	1,381	437	7,222	2,457	666	1,136	417	120	9,438	3,192	906	21,823	7,447	2,129
\$1,000,000 under \$2,000,000.....	All	8,492	1,501	886	14,825	2,335	1,442	2,584	413	250	19,064	3,039	1,886	44,965	7,288	4,464
\$500,000 under \$1,000,000.....	All	20,100	883	683	35,169	1,146	1,136	6,194	224	224	44,508	1,502	1,494	105,971	3,755	3,537
\$250,000 under \$500,000.....	All	41,235	556	408	77,310	749	730	11,859	121	119	99,966	964	945	230,370	2,390	2,202
\$120,000 under \$250,000.....	All	76,205	819	38	152,321	784	98	18,958	106	17	214,666	1,104	148	462,150	2,813	301
\$60,000 under \$120,000.....	All	85,290	427	43	188,482	561	118	20,603	65	16	308,030	943	224	602,405	1,996	401
Under \$60,000.....	All	61,849	251	33	420,433	785	325	35,052	72	31	839,518	1,588	599	1,356,852	2,696	988
Indexed Positive Income [3]																
Under \$30,000.....	1										31,860,343	32,074	22,235	31,860,343	32,074	22,235
Under \$30,000.....	2	250,058	270	155	3,717,978	3,775	2,582	83,244	83	51	29,626,199	29,448	20,361	33,677,479	33,576	23,149
Under \$30,000.....	3-4	235,207	985	140	5,469,755	5,440	3,775	104,195	107	78	7,060,171	7,022	4,858	12,869,328	13,554	8,851
\$30,000 under \$60,000.....	1-2	645,067	725	473	1,858,288	1,814	1,234	152,958	157	107	21,215,697	21,298	14,850	23,872,010	23,994	16,664
\$30,000 under \$60,000.....	3-4	574,583	1,479	414	3,745,988	3,745	2,626	239,428	219	157	6,633,934	6,818	4,805	11,193,933	12,261	8,002
\$60,000 under \$120,000.....	1-3	1,015,474	1,226	730	2,111,265	2,081	1,469	198,213	213	148	10,831,664	10,772	7,520	14,156,616	14,292	9,867
\$60,000 under \$120,000.....	4	704,118	2,754	472	2,428,298	2,481	1,760	179,083	177	125	3,084,045	3,085	2,147	6,395,544	8,497	4,504
\$120,000 under \$250,000.....	1-3	295,604	2,216	183	344,183	1,148	238	76,300	270	59	1,124,819	3,751	763	1,840,906	7,385	1,243
\$120,000 under \$250,000.....	4	871,357	6,394	539	1,331,853	4,381	874	94,786	292	77	2,085,492	6,948	1,468	4,383,488	18,015	2,958
\$250,000 under \$500,000.....	All	526,528	5,447	3,662	451,929	3,299	3,167	76,455	544	528	620,840	4,442	4,257	1,675,752	13,732	11,614
\$500,000 under \$1,000,000.....	All	233,207	8,550	5,732	128,203	3,209	3,185	31,237	763	757	152,067	3,765	3,738	544,714	16,287	13,412
\$1,000,000 under \$2,000,000.....	All	91,553	11,810	9,251	33,504	4,212	3,462	8,462	1,041	881	39,148	4,727	3,872	172,667	21,790	17,466
\$2,000,000 under \$5,000,000.....	All	41,717	14,011	4,152	10,344	3,311	1,020	1,944	639	194	12,781	4,209	1,267	66,786	22,170	6,633
\$5,000,000 under \$10,000,000.....	All	10,370	10,370	1,018	1,839	1,839	198	288	288	24	2,360	2,360	228	14,857	14,857	1,468
\$10,000,000 or more.....	All	6,507	6,507	605	785	785	75	107	107	7	1,121	1,121	103	8,520	8,520	790

[1] This population includes an estimated 230,956 returns that contained no income information or represented amended or tentative returns identified after sampling.

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

[3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4783 to represent a base year of 1991.



# 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

[1] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4783 to represent a base year of 1991.

## 2011 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		All Positive Values		All Negative Values	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
E00100	1,300	92,224,452	1,121	104,366,128	179	-12,141,676
E00200	919	6,593,377	919	6,593,377	0	0
E00300	1,277	7,586,506	1,277	7,586,506	0	0
E00400	969	1,391,275	969	1,391,275	0	0
E00600	1,191	11,801,353	1,191	11,801,353	0	0
E00650	1,144	10,383,747	1,144	10,383,747	0	0
E00700	619	522,174	619	522,174	0	0
E00900	515	773,688	315	1,600,002	200	-826,314
E01000	1,254	57,443,208	868	57,444,299	386	-1,091
E01200	799	2,726,495	432	3,482,273	367	-755,778
E01400	239	620,629	239	620,629	0	0
E01500	337	519,364	337	519,364	0	0
E01700	268	389,398	268	389,398	0	0
E02000	1,191	13,643,350	670	26,329,314	521	-12,685,964
E02100	104	-11,266	41	167,032	63	-178,298
E02300	14	81	14	81	0	0
E02400	337	11,524	337	11,524	0	0
E02500	287	8,586	287	8,586	0	0
E03150	15	144	15	144	0	0
E03240	354	828,648	354	828,648	0	0
E03260	637	55,997	637	55,997	0	0
E03270	373	7,154	373	7,154	0	0
E03290	38	187	38	187	0	0
E03300	199	61,426	199	61,426	0	0
E03400	9	6	9	6	0	0
E04600	1,298	12,253	1,298	12,253	0	0
E04800	1,065	86,757,317	1,065	86,757,317	0	0
E05100	1,063	19,564,457	1,063	19,564,457	0	0
E05200	1,065	30,335,737	1,065	30,335,737	0	0
E05800	1,111	20,336,640	1,111	20,336,640	0	0
E06000	847	32,925,265	847	32,925,265	0	0
E06200	847	32,629,367	847	32,629,367	0	0
E06300	847	11,500,743	847	11,500,743	0	0

## 2011 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
E06500	1,076	18,529,275	1,076	18,529,275	0	0
E07150	943	1,807,365	943	1,807,365	0	0
E07220	6	12	6	12	0	0
E07260	15	1,594	15	1,594	0	0
E07300	829	1,572,278	829	1,572,278	0	0
E07400	419	164,795	419	164,795	0	0
E07600	42	23,168	42	23,168	0	0
E08800	1,076	18,529,275	1,076	18,529,275	0	0
E09400	637	111,329	637	111,329	0	0
E09600	499	772,182	499	772,182	0	0
E09700	3	13	3	13	0	0
E09900	22	11,779	22	11,779	0	0
E10300	1,143	18,683,539	1,143	18,683,539	0	0
E10605	1,222	22,636,647	1,222	22,636,647	0	0
E10700	955	2,409,330	955	2,409,330	0	0
E10900	967	11,923,045	967	11,923,045	0	0
E10950	5	4	5	4	0	0
E11070	23	55	23	55	0	0
E11100	680	8,302,696	680	8,302,696	0	0
E11200	143	1,006	143	1,006	0	0
E11300	1,182	5,745,378	49	231	0	0
E11400	18	35,297	18	35,297	0	0
E11550	61	17,100	61	17,100	0	0
E11601	55	28,669	55	28,669	0	0
E11602	26	111	26	111	0	0
E11603	55	23,688	55	23,688	0	0
E11900	1,250	-3,969,427	219	749,321	1,031	-4,718,748
E12000	813	4,047,241	813	4,047,241	0	0
E12200	222	7,367	222	7,367	0	0
E17500	27	21,046	27	21,046	0	0
E18400	1,087	6,527,078	1,087	6,527,078	0	0
E18500	1,045	159,416	1,045	159,416	0	0
E19200	878	1,890,346	878	1,890,346	0	0
E19700	1,058	8,556,782	1,058	8,556,782	0	0

## 2011 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
E19800	1,053	5,716,306	1,053	5,716,306	0	0
E20100	523	8,160,921	523	8,160,921	0	0
E20400	985	1,538,626	985	1,538,626	0	0
E20500	5	14,289	5	14,289	0	0
E20550	51	40,219	51	40,219	0	0
E20600	409	15,496	409	15,496	0	0
E20800	270	839,827	270	839,827	0	0
E21040	6	929	6	929	0	0
E22320	842	12,016,200	627	12,520,569	215	-504,369
E22370	710	235,565	710	235,565	0	0
E24515	210	435,580	210	435,580	0	0
E24516	1,012	60,550,903	1,012	60,550,903	0	0
E24518	135	579,894	135	579,894	0	0
E24560	803	11,086,337	803	11,086,337	0	0
E24570	82	113,442	82	113,442	0	0
E24598	1,009	8,046,617	1,009	8,046,617	0	0
E24615	104	38,752	104	38,752	0	0
E25550	505	421,365	505	421,365	0	0
E25820	313	288,788	313	288,788	0	0
E25850	813	1,060,668	813	1,060,668	0	0
E25860	418	405,158	418	405,158	0	0
E25920	812	2,827,946	812	2,827,946	0	0
E25940	733	2,641,296	733	2,641,296	0	0
E25960	850	9,798,159	850	9,798,159	0	0
E25980	744	9,211,396	744	9,211,396	0	0
E26100	73	7,665	73	7,665	0	0
E26110	146	7,581	146	7,581	0	0
E26160	346	816,424	346	816,424	0	0
E26170	309	5,448,232	309	5,448,232	0	0
E26180	423	4,339,852	423	4,339,852	0	0
E26190	462	12,110,521	462	12,110,521	0	0
E26270	1,152	11,613,818	608	23,893,391	544	-12,279,573
E26390	221	2,063,040	221	2,063,040	0	0
E26400	187	750,764	187	750,764	0	0
E27200	38	38,815	38	38,815	0	0

## 2011 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
E30400	315	26,930	315	26,930	0	0
E30500	147	8,198	147	8,198	0	0
E53240	198	40,292	198	40,292	0	0
E53280	269	139,956	269	139,956	0	0
E53300	51	46,658	51	46,658	0	0
E53317	253	39,363	253	39,363	0	0
E53410	18	19,573	18	19,573	0	0
E58950	914	6,760,103	914	6,760,103	0	0
E58990	47	940,349	47	940,349	0	0
E60000	1,144	68,098,319	961	79,402,716	183	-11,304,397
E62100	1,141	83,916,908	1,019	86,385,824	122	-2,468,916
E62720	1,002	56,469,038	1,002	56,469,038	0	0
E62730	197	381,918	197	381,918	0	0
E62740	1,001	56,848,508	1,001	56,848,508	0	0
E62900	802	1,506,721	802	1,506,721	0	0
E68000	854	2,815,424	854	2,815,424	0	0
E82200	211	135,476	211	135,476	0	0
E87870	5	4	5	4	0	0
P04470	1,297	18,491,511	1,297	18,491,511	0	0
P08000	20	16,843	20	16,843	0	0
P22250	1,098	-493,518	576	4,796,057	522	-5,289,575
P23250	1,219	51,543,192	1,072	55,867,648	147	-4,324,456
P25350	915	2,312,162	915	2,312,162	0	0
P25380	787	1,810,647	787	1,810,647	0	0
P25700	917	501,515	678	960,936	239	-459,421
P27895	21	54,204	21	54,204	0	0
P60100	345	8,671,811	293	8,721,879	52	-50,068
P61850	1,133	7,144,545	1,021	7,542,494	112	-397,949
P65300	900	9,982,489	900	9,982,489	0	0
P65400	946	2,998,045	946	2,998,045	0	0
S27860	21	85,148	21	85,148	0	0
T27800	29	941,888	29	941,888	0	0

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	2,450,924	2,402,122	48,802	1.99%
1	1,906,448	1,864,193	42,255	2.22%
2	2,131,591	2,165,030	-33,439	-1.57%
3	2,205,176	2,172,619	32,557	1.48%
4	2,196,936	2,146,252	50,684	2.31%
5	2,252,688	2,264,462	-11,774	-0.52%
6	2,212,071	2,153,976	58,095	2.63%
7	2,387,462	2,386,933	529	0.02%
8	2,410,288	2,349,956	60,332	2.50%
9	2,550,530	2,584,829	-34,299	-1.34%
10	2,826,366	2,808,357	18,009	0.64%
11	2,574,972	2,435,370	139,602	5.42%
12	2,546,174	2,606,577	-60,403	-2.37%
13	2,729,932	2,673,792	56,140	2.06%
14	2,516,052	2,521,588	-5,536	-0.22%
15	2,558,700	2,537,784	20,916	0.82%
16	2,573,636	2,553,536	20,100	0.78%
17	2,520,263	2,509,141	11,122	0.44%
18	2,246,977	2,240,159	6,818	0.30%
19	2,292,565	2,281,173	11,392	0.50%
20	2,246,618	2,222,419	24,199	1.08%
21	10,210,706	10,322,001	-111,295	-1.09%
22	8,987,613	9,017,595	-29,982	-0.33%
23	14,520,079	14,488,591	31,488	0.22%
24	10,983,973	11,017,892	-33,919	-0.31%
25	18,949,278	19,051,833	-102,555	-0.54%
26	11,926,401	11,936,097	-9,696	-0.08%
27	14,755,766	14,705,005	50,761	0.34%
28	1,697,358	1,683,309	14,049	0.83%
29	2,104,283	2,161,802	-57,519	-2.73%
30	597,525	598,149	-624	-0.10%
31	134,907	134,342	565	0.42%
32	55,986	55,631	355	0.63%
33	79,363	79,703	-340	-0.43%
34	19,189	19,525	-336	-1.75%
35	11,445	10,247	1,198	10.47%
96		179		
97		324		

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
98		448		
99		349		
DSI				
0	136,585,712	136,423,450	162,262	0.12%
1	8,784,527	8,739,838	44,689	0.51%
EFI				
0	26,449,653	25,938,627	511,026	1.93%
1	47,165,200	47,504,142	-338,942	-0.72%
2	71,755,386	71,720,519	34,867	0.05%
EIC				
0	124,344,667	124,181,547	163,120	0.13%
1	10,093,871	10,004,709	89,162	0.88%
2	7,498,302	7,561,884	-63,582	-0.85%
3	3,433,400	3,415,148	18,252	0.53%
ELECT				
0	133,738,306	133,446,581	291,725	0.22%
1	7,340,998	7,370,800	-29,802	-0.41%
2	4,290,935	4,345,907	-54,972	-1.28%
FDED				
0		1,299		
1	46,293,834	46,188,555	105,279	0.23%
2	96,619,312	96,564,156	55,156	0.06%
3	2,457,095	2,409,278	47,817	1.95%
FLPDYR				
Pre-2000	10,957	0	10,957	100.00%
2000	3,968	0	3,968	100.00%
2001	5,948	0	5,948	100.00%
2002	9,427	0	9,427	100.00%
2003	18,475	0	18,475	100.00%
2004	21,207	0	21,207	100.00%
2005	72,572	0	72,572	100.00%
2006	117,830	0	117,830	100.00%
2007	172,628	0	172,628	100.00%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
2008	424,950	427,689	-2,739	-0.64%
2009	982,879	961,542	21,337	2.17%
2010	2,843,426	2,792,395	51,031	1.79%
2011	140,683,848	140,981,663	-297,815	-0.21%
2012	2,124	0	2,124	100.00%
FLPDMO				
1	1,035	0	1,035	100.00%
2	4,005	0	4,005	100.00%
3	35	0	35	100.00%
4	3	0	3	100.00%
5	12	0	12	100.00%
6	208	0	208	100.00%
7	27	0	27	100.00%
8	18	0	18	100.00%
9	48	0	48	100.00%
10	9	0	9	100.00%
11	42	0	42	100.00%
12	145,364,797	145,163,288	201,509	0.14%
F2441				
0	138,243,911	137,917,547	326,364	0.24%
1	4,731,939	4,795,586	-63,647	-1.35%
2	2,379,927	2,440,212	-60,285	-2.53%
3	13,904	9,943	3,961	28.49%
4	540	0	540	100.00%
5	9	0	9	100.00%
6	8	0	8	100.00%
F3800				
0	144,632,146	144,401,989	230,157	0.16%
1	738,094	761,299	-23,205	-3.14%
F6251				
0	135,204,067	134,990,671	213,396	0.16%
1	10,166,173	10,172,617	-6,444	-0.06%
F8582				
0	138,892,926	138,698,637	194,289	0.14%
1	6,477,313	6,464,651	12,662	0.20%



## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F8606				
0	143,557,001	143,375,590	181,411	0.13%
1	1,383,826	1,370,025	13,801	1.00%
2	429,413	417,673	11,740	2.73%
F8829				
0	141,616,403	141,384,142	232,261	0.16%
1	3,566,485	3,604,236	-37,751	-1.06%
2	178,725	165,785	12,940	7.24%
3	8,626	9,124	-498	-5.77%
F8867				
0	128,544,718	128,346,796	197,922	0.15%
1	16,825,522	16,816,492	9,030	0.05%
F8910				
0	145,360,817	145,155,294	205,523	0.14%
1	9,422	7,994	1,428	15.16%
F8949				
0	130,660,749	130,514,361	146,388	0.11%
1	14,709,491	14,648,927	60,564	0.41%
IE				
0	145,245,033	145,043,730	201,303	0.14%
1	125,207	119,558	5,649	4.51%
MARS				
0		1,299		
1	67,294,506	67,167,219	127,287	0.19%
2	53,353,614	53,596,477	-242,863	-0.46%
3	2,565,428	2,491,465	73,963	2.88%
4	22,061,944	21,906,829	155,115	0.70%
5	69,176	0	69,176	100.00%
6	25,572	0	25,572	100.00%
MIDR				
0	144,640,544	144,448,637	191,907	0.13%
1	729,696	714,651	15,045	2.06%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
N20				
0	145,362,256	145,157,617	204,639	0.14%
1	7,984	5,671	2,313	28.97%
N24				
0	103,996,473	103,809,125	187,348	0.18%
1	19,863,079	20,028,276	-165,197	-0.83%
2	14,437,138	14,577,717	-140,579	-0.97%
3	5,235,319	6,748,169	-1,512,850	-28.90%
4	1,352,057	0	1,352,057	100.00%
5	345,612	0	345,612	100.00%
6	93,396	0	93,396	100.00%
7	27,951	0	27,951	100.00%
8	10,950	0	10,950	100.00%
9	5,236	0	5,236	100.00%
10	3,030	0	3,030	100.00%
N25				
0	142,485,894	142,247,909	237,985	0.17%
1	2,796,204	2,828,738	-32,534	-1.16%
2	88,130	86,621	1,509	1.71%
3	12	20	-8	-66.67%
N30				
0	132,420,181	132,306,278	113,903	0.09%
1	11,755,874	11,674,253	81,621	0.69%
2	1,090,675	1,076,469	14,206	1.30%
3	99,041	101,810	-2,769	-2.80%
4	4,469	4,477	-8	-0.18%
PREP				
0	60,725,162	60,544,167	180,995	0.30%
1	81,451,611	81,343,769	107,842	0.13%
2	139,824	142,418	-2,594	-1.86%
3	2,031	2,949	-918	-45.20%
4	1,503,261	1,547,648	-44,387	-2.95%
6	1,548,351	1,582,338	-33,987	-2.20%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHB				
0	124,822,934	124,557,000	265,934	0.21%
1	20,547,306	20,606,288	-58,982	-0.29%
SCHCF				
0	120,491,211	120,401,482	89,729	0.07%
1	22,984,119	22,872,080	112,039	0.49%
2	1,452,348	1,452,550	-202	-0.01%
3	264,289	270,762	-6,473	-2.45%
4	178,273	166,415	11,858	6.65%
SCHE				
0	126,941,160	126,796,965	144,195	0.11%
1	18,429,080	18,366,323	62,757	0.34%
TFORM				
0	84,189,061	83,784,513	404,548	0.48%
1	38,598,005	38,609,444	-11,439	-0.03%
2	22,583,173	22,769,331	-186,158	-0.82%
TXST				
0	37,712,571	37,412,299	300,272	0.80%
1	86,756,961	86,716,889	40,072	0.05%
2	11,975	11,465	510	4.26%
3	29,049	33,163	-4,114	-14.16%
4	137,270	146,847	-9,577	-6.98%
5	55,318	63,351	-8,033	-14.52%
6	35,561	38,483	-2,922	-8.22%
7	20,248,113	20,433,762	-185,649	-0.92%
8	77,868	66,852	11,016	14.15%
9	94,394	100,172	-5,778	-6.12%
10	211,109	138,655	72,454	34.32%
11	51	51	0	0.00%
99		1299		
XFPT				
0	8,784,527	8,739,838	44,689	0.51%
1	136,585,712	136,423,450	162,262	0.12%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XFST				
0	91,995,587	91,644,597	350,990	0.38%
1	53,374,653	53,518,691	-144,038	-0.27%
XOCAH				
0	98,036,193	97,883,910	152,283	0.16%
1	21,994,498	22,164,283	-169,785	-0.77%
2	17,018,217	17,087,247	-69,030	-0.41%
3	6,255,505	8,027,849	-1,772,344	-28.33%
4	1,547,826	0	1,547,826	100.00%
5	360,105	0	360,105	100.00%
6	109,881	0	109,881	100.00%
7	29,441	0	29,441	100.00%
8	10,670	0	10,670	100.00%
9	2,487	0	2,487	100.00%
10	5,387	0	5,387	100.00%
11	12	0	12	100.00%
12	9	0	9	100.00%
14	8	0	8	100.00%
XOCAWH				
0	144,906,990	144,719,366	187,624	0.13%
1	378,520	371,151	7,369	1.95%
2	64,661	65,451	-790	-1.22%
3	13,978	7,320	6,658	47.63%
4	4,089	0	4,089	100.00%
5	2,002	0	2,002	100.00%
XOODEP				
0	137,931,354	138,099,517	-168,163	-0.12%
1	4,824,193	4,830,396	-6,203	-0.13%
2	1,616,881	1,644,260	-27,379	-1.69%
3	675,046	589,115	85,931	12.73%
4	222,807	0	222,807	100.00%
5	70,000	0	70,000	100.00%
6	20,015	0	20,015	100.00%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum for Each Code Field

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
7	5,963	0	5,963	100.00%
8	2,002	0	2,002	100.00%
9	1,006	0	1,006	100.00%
11	973	0	973	100.00%

#### XOPAR

0	142,518,165	142,766,004	-247,839	-0.17%
1	2,292,109	2,099,165	192,944	8.42%
2	542,782	295,071	247,711	45.64%
3	15,642	3,049	12,593	80.51%
4	1,542	0	1,542	100.00%

#### XTOT

0	8,780,529	8,735,510	45,019	0.51%
1	57,528,669	57,369,808	158,861	0.28%
2	39,312,766	39,578,753	-265,987	-0.68%
3	17,726,465	17,920,697	-194,232	-1.10%
4	13,863,101	14,608,816	-745,715	-5.38%
5	5,597,327	6,949,705	-1,352,378	-24.16%
6	1,784,728	0	1,784,728	100.00%
7	522,753	0	522,753	100.00%
8	169,002	0	169,002	100.00%
9	53,882	0	53,882	100.00%
10	19,093	0	19,093	100.00%
11	5,489	0	5,489	100.00%
12	6,402	0	6,402	100.00%
13	15	0	15	100.00%
14	9	0	9	100.00%
16	8	0	8	100.00%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	8,374,142,977	8,385,224,298	(11,081,321)	-0.13%
E00200	6,055,389,434	6,051,364,070	4,025,364	0.07%
E00300	120,111,673	120,797,174	(685,501)	-0.57%
E00400	72,995,406	71,666,530	1,328,876	1.82%
E00600	194,609,806	194,084,265	525,541	0.27%
E00650	142,015,345	140,956,518	1,058,827	0.75%
E00700	27,532,751	27,433,062	99,689	0.36%
E00800	8,777,349	7,626,794	1,150,555	13.11%
E00900	282,969,817	280,343,583	2,626,234	0.93%
E01000	375,259,556	384,797,702	(9,538,146)	-2.54%
E01100	1,777,581	1,726,974	50,607	2.85%
E01200	-14,450,438	-14,775,621	325,183	-2.25%
E01400	217,319,190	219,695,589	(2,376,399)	-1.09%
E01500	910,731,872	905,716,750	5,015,122	0.55%
E01700	581,180,358	579,584,945	1,595,413	0.27%
E02000	486,015,955	480,567,117	5,448,838	1.12%
E02100	-9,602,223	-9,302,777	(299,446)	3.12%
E02300	92,383,693	92,577,484	(193,791)	-0.21%
E02400	490,699,539	495,338,762	(4,639,223)	-0.95%
E02500	201,612,206	203,920,521	(2,308,315)	-1.14%
E03150	11,043,873	11,118,170	(74,297)	-0.67%
E03210	9,673,065	9,719,330	(46,265)	-0.48%
E03220	962,429	987,194	(24,765)	-2.57%
E03230	4,310,353	4,168,304	142,049	3.30%
E03240	8,994,778	8,973,349	21,429	0.24%
E03260	26,022,975	25,706,312	316,663	1.22%
E03270	24,543,691	24,681,610	(137,919)	-0.56%
E03290	3,078,052	3,142,035	(63,983)	-2.08%
E03300	19,483,818	19,108,140	375,678	1.93%
E03400	461,169	458,600	2,569	0.56%
E03500	10,665,311	7,153,411	3,511,900	32.93%
E04250	6,411	8,997	(2,586)	-40.34%
E04600	1,069,958,084	1,068,892,865	1,065,219	0.10%
E04800	5,746,218,265	5,752,098,569	(5,880,304)	-0.10%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E05100	1,088,572,999	1,088,354,226	218,773	0.02%
E05200	1,164,349,214	1,165,954,029	(1,604,815)	-0.14%
E05800	1,119,093,724	1,119,655,774	(562,050)	-0.05%
E06000	5,306,796,771	5,302,638,833	4,157,938	0.08%
E06200	2,273,370,154	2,273,076,825	293,329	0.01%
E06300	1,029,253,534	1,027,578,258	1,675,276	0.16%
E06500	1,045,510,793	1,046,437,109	(926,316)	-0.09%
E07150	73,584,490	73,231,438	353,052	0.48%
E07180	3,425,529	3,516,488	(90,959)	-2.66%
E07200	16,165	15,931	234	1.45%
E07220	28,088,766	28,205,389	(116,623)	-0.42%
E07230	12,366,511	12,389,031	(22,520)	-0.18%
E07240	1,117,627	1,117,887	(260)	-0.02%
E07260	1,676,001	1,538,693	137,308	8.19%
E07300	16,451,128	15,587,321	863,807	5.25%
E07400	2,406,661	2,585,068	(178,407)	-7.41%
E07600	565,220	524,975	40,245	7.12%
E08800	1,045,509,234	1,046,440,410	(931,176)	-0.09%
E09400	46,282,362	45,687,468	594,894	1.29%
E09600	30,479,041	31,219,513	(740,472)	-2.43%
E09700	14,218	17,999	(3,781)	-26.59%
E09800	17,586	15,260	2,326	13.23%
E09900	5,699,151	5,826,085	(126,934)	-2.23%
E10300	1,090,920,050	1,091,433,032	(512,982)	-0.05%
E10605	1,269,823,274	1,272,580,908	(2,757,634)	-0.22%
E10700	970,608,529	972,295,295	(1,686,766)	-0.17%
E10900	232,953,108	233,787,217	(834,109)	-0.36%
E10950	1,140,527	1,145,748	(5,221)	-0.46%
E10960	11,516,924	11,436,736	80,188	0.70%
E11070	28,584,836	28,587,953	(3,117)	-0.01%
E11100	64,241,359	64,561,749	(320,390)	-0.50%
E11200	1,618,095	1,583,159	34,936	2.16%
E11300	354,812	296,741	58,071	16.37%
E11400	1,315,490	1,410,984	(95,494)	-7.26%
E11550	643,317	709,683	(66,366)	-10.32%
E11601	7,298,833	7,436,397	(137,564)	-1.88%
E11602	8,081,726	8,017,982	63,744	0.79%
E11603	91,508,684	91,018,843	489,841	0.54%
E11900	-269,248,798	-271,483,170	2,234,372	-0.83%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E12000	49,802,539	50,602,197	(799,658)	-1.61%
E12200	768,147	755,737	12,410	1.62%
E15100	366,775	396,678	(29,903)	-8.15%
E15210	0	0	-	0.00%
E15250	20,027	19,572	455	2.27%
E15360	10,576	13,596	(3,020)	-28.56%
E17500	129,126,252	130,701,394	(1,575,142)	-1.22%
E18400	281,976,799	281,403,691	573,108	0.20%
E18500	172,950,301	173,286,669	(336,368)	-0.19%
E18600	9,222	14,787	(5,565)	-60.34%
E19200	383,565,099	382,073,709	1,491,390	0.39%
E19550	5,354,709	5,395,365	(40,656)	-0.76%
E19700	174,474,029	177,201,402	(2,727,373)	-1.56%
E19800	138,608,769	140,646,117	(2,037,348)	-1.47%
E20110	43,639,867	42,743,045	896,822	2.06%
E20400	122,064,341	122,223,620	(159,279)	-0.13%
E20500	3,180,912	3,686,499	(505,587)	-15.89%
E20550	76,857,890	76,623,814	234,076	0.30%
E20600	6,982,040	7,065,573	(83,533)	-1.20%
E20800	86,494,396	86,309,917	184,479	0.21%
E21040	30,526	29,702	824	2.70%
E22320	121,917,074	125,567,401	(3,650,327)	-2.99%
E22370	12,393,420	12,490,812	(97,392)	-0.79%
E24515	10,910,336	11,753,754	(843,418)	-7.73%
E24516	488,121,943	494,809,719	(6,687,776)	-1.37%
E24518	4,212,035	4,470,420	(258,385)	-6.13%
E24560	535,464,588	535,468,737	(4,149)	0.00%
E24570	813,341	911,575	(98,234)	-12.08%
E24598	57,529,473	58,499,542	(970,069)	-1.69%
E24615	1,311,291	1,374,928	(63,637)	-4.85%
E25550	73,810,182	72,678,844	1,131,338	1.53%
E25820	52,474,191	51,881,626	592,565	1.13%
E25850	99,257,544	99,494,446	(236,902)	-0.24%
E25860	63,081,243	62,646,055	435,188	0.69%
E25920	29,122,532	28,505,120	617,412	2.12%



## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E25940	71,423,935	70,051,331	1,372,604	1.92%
E25960	83,696,819	82,472,042	1,224,777	1.46%
E25980	217,440,288	210,118,735	7,321,553	3.37%
E26100	17,575,080	17,292,353	282,727	1.61%
E26110	4,888,060	4,629,204	258,856	5.30%
E26160	6,580,908	6,439,475	141,433	2.15%
E26170	45,074,487	44,202,515	871,972	1.93%
E26180	62,554,505	63,604,061	(1,049,556)	-1.68%
E26190	295,863,090	297,481,177	(1,618,087)	-0.55%
E26270	425,383,897	418,912,809	6,471,088	1.52%
E26390	23,265,802	23,876,426	(610,624)	-2.62%
E26400	3,658,750	3,830,884	(172,134)	-4.70%
E27200	4,771,198	4,718,493	52,705	1.10%
E30400	258,572,835	254,398,481	4,174,354	1.61%
E30500	47,336,840	47,734,794	(397,954)	-0.84%
E32800	17,770,654	18,126,145	(355,491)	-2.00%
E33000	17,433,690	17,815,546	(381,856)	-2.19%
E53240	493,325	438,509	54,816	11.11%
E53280	1,040,613	1,149,572	(108,959)	-10.47%
E53300	342,661	444,373	(101,712)	-29.68%
E53317	805,448	1,092,673	(287,225)	-35.66%
E53410	83,683	80,241	3,442	4.11%
E58950	50,237,179	49,294,407	942,772	1.88%
E58990	3,366,497	3,134,671	231,826	6.89%
E59560	460,239,415	460,625,699	(386,284)	-0.08%
E59680	1,086,972	1,105,401	(18,429)	-1.70%
E59700	6,468,690	6,421,864	46,826	0.72%
E59720	55,350,499	55,269,653	80,846	0.15%
E60000	1,962,284,385	1,966,158,325	(3,873,940)	-0.20%
E62100	2,248,861,888	2,255,782,889	(6,921,001)	-0.31%
E62720	376,580,452	378,621,668	(2,041,216)	-0.54%
E62730	7,770,227	8,404,773	(634,546)	-8.17%
E62740	383,944,259	387,543,920	(3,599,661)	-0.94%
E62900	14,653,104	14,148,143	504,961	3.45%

## 2011 STATISTICS OF INCOME PUBLIC USE TAX FILE

### Weighted Sum of the Amounts in Each Field

(Amounts in Thousands)

Codes and Values	2011 Full SOI Individual Sample	2011 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E68000	65,155,605	64,340,024	815,581	1.25%
E82200	7,953,766	7,985,965	(32,199)	-0.40%
E87521	29,399,943	29,197,907	202,036	0.69%
E87530	16,172,984	16,218,869	(45,885)	-0.28%
E87550	2,423,453	2,464,936	(41,483)	-1.71%
E87870	1,055,919	1,052,595	3,324	0.31%
E87875	31,824	30,969	855	2.69%
E87880	301	0	301	100.00%
P04470	2,019,682,036	2,023,904,080	(4,222,044)	-0.21%
P08000	172,049	138,167	33,882	19.69%
P22250	-17,490,421	-16,044,459	(1,445,962)	8.27%
P23250	397,958,087	408,443,303	(10,485,216)	-2.63%
P25350	313,389,466	310,930,501	2,458,965	0.78%
P25380	288,242,893	285,640,608	2,602,285	0.90%
P25700	25,153,591	25,291,370	(137,779)	-0.55%
P27895	2,924,088	3,257,996	(333,908)	-11.42%
P60100	63,858,667	64,687,042	(828,375)	-1.30%
P61850	221,946,663	224,111,975	(2,165,312)	-0.98%
P65300	164,822,988	162,961,556	1,861,432	1.13%
P65400	94,246,087	92,798,041	1,448,046	1.54%
P86421	21,637	25,967	(4,330)	-20.01%
P87482	38,696,144	42,391,270	(3,695,126)	-9.55%
S27860	5,143,526	5,612,920	(469,394)	-9.13%
T27800	5,397,731	5,474,952	(77,221)	-1.43%

**2011 PUBLIC USE TAX FILE**

2011 FEDERAL TAX FORMS (with element numbers referenced)

## **2011 PUBLIC USE TAX FILE**

### **ELEMENT NUMBERS**

Element Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending , 20		See separate instructions.
Your first name and initial	Last name	<b>Your social security number</b> .....
If a joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b> .....
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/county	
Foreign postal code		

**Filing Status**  
 Check only one box.

1 ☐ Single  
 2 ☐ Married filing jointly (even if only one had income)  
 3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶  
 5 ☐ Qualifying widow(er) with dependent child

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

**c Dependents:**  

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

**d** Total number of exemptions claimed . . . . .

**Boxes checked on 6a and 6b**  
**No. of children on 6c who:**  
 • lived with you  
 • did not live with you due to divorce or separation (see instructions)  
**Dependents on 6c not entered above**  
**Add numbers on lines above ▶**

<b>Income</b>  <b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>  If you did not get a W-2, see instructions.  Enclose, but do not attach, any payment. Also, please use <b>Form 1040-V.</b>	7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	7	
	8a	Taxable interest. Attach Schedule B if required . . . . .	8a	
	b	Tax-exempt interest. <b>Do not</b> include on line 8a . . . . .	8b	
	9a	Ordinary dividends. Attach Schedule B if required . . . . .	9a	
	b	Qualified dividends . . . . .	9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	10	
	11	Alimony received . . . . .	11	
	12	Business income or (loss). Attach Schedule C or C-EZ . . . . .	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
	14	Other gains or (losses). Attach Form 4797 . . . . .	14	
	15a	IRA distributions . . . . .	15a	
	16a	Pensions and annuities . . . . .	16a	
	b	Taxable amount . . . . .	15b	
	b	Taxable amount . . . . .	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18	Farm income or (loss). Attach Schedule F . . . . .	18		
19	Unemployment compensation . . . . .	19		
20a	Social security benefits . . . . .	20a		
	b	Taxable amount . . . . .	20b	
21	Other income. List type and amount . . . . .	21		
22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b> ▶	22		

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

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

• 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, \$5,800

Married filing jointly or Qualifying widow(er), \$11,600

Head of household, \$8,500

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

**Refund**

Direct deposit? See instructions.

**Amount You Owe****Third Party Designee****Sign Here**

Joint return? See instructions. Keep a copy for your records.

**Paid Preparer Use Only**

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d.	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> 962 election	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit (see instructions)	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	
<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Other taxes. Enter code(s) from instructions	<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	
<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2011 estimated tax payments and amount applied from 2010 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	
<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		
<b>75</b>	Amount of line 73 you want <b>applied to your 2012 estimated tax</b>	<b>75</b>	
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions	<b>76</b>	
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

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

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

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

Your signature

Date

Your occupation

Daytime phone number

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

Date

Spouse's occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

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.

Your first name and initial	Last name	OMB No. 1545-0074 <b>Your social security number</b> .....
If a joint return, spouse's first name and initial	Last name	<b>Spouse's social security number</b> .....

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).			<b>Presidential Election Campaign</b> 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. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/county	Foreign postal code	

**Filing status** Check only one box.

<b>1</b> <input type="checkbox"/> Single <b>2</b> <input type="checkbox"/> Married filing jointly (even if only one had income) <b>3</b> <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►	<b>4</b> <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. ► <b>5</b> <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)
---	---

**Exemptions**

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

**b** ☐ **Spouse**

**c Dependents:**

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

If more than six dependents, see instructions.

**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 ►**

**d** Total number of exemptions claimed.

**Income**

<b>7</b> Wages, salaries, tips, etc. Attach Form(s) W-2.	<b>7</b>	
<b>8a</b> Taxable interest. Attach Schedule B if required.	<b>8a</b>	
<b>b</b> Tax-exempt interest. <b>Do not</b> include on line 8a.	<b>8b</b>	
<b>9a</b> Ordinary dividends. Attach Schedule B if required.	<b>9a</b>	
<b>b</b> Qualified dividends (see instructions).	<b>9b</b>	
<b>10</b> Capital gain distributions (see instructions).	<b>10</b>	
<b>11a</b> IRA distributions.	<b>11a</b>	<b>11b</b> Taxable amount (see instructions).
		<b>11b</b>
<b>12a</b> Pensions and annuities.	<b>12a</b>	<b>12b</b> Taxable amount (see instructions).
		<b>12b</b>
<b>13</b> Unemployment compensation and Alaska Permanent Fund dividends.	<b>13</b>	
<b>14a</b> Social security benefits.	<b>14a</b>	<b>14b</b> Taxable amount (see instructions).
		<b>14b</b>
<b>15</b> Add lines 7 through 14b (far right column). This is your <b>total income</b> . ►	<b>15</b>	

**Adjusted gross income**

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

**Tax, credits, and payments**

<b>22</b>	Enter the amount from line 21 (adjusted gross income).	22	
<b>23a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1947, <input type="checkbox"/> <b>Blind</b> } <b>Total boxes</b> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1947, <input type="checkbox"/> <b>Blind</b> } <b>checked</b> ▶ <b>23a</b> <input type="checkbox"/>		
<b>b</b>	If you are married filing separately and your spouse itemizes deductions, check here ▶ <b>23b</b> <input type="checkbox"/>		
<b>24</b>	Enter your <b>standard deduction</b> .	24	
<b>25</b>	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	
<b>26</b>	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d.	26	
<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	
<b>28</b>	<b>Tax</b> , including any alternative minimum tax (see instructions).	28	
<b>29</b>	Credit for child and dependent care expenses. Attach Form 2441.	29	
<b>30</b>	Credit for the elderly or the disabled. Attach Schedule R.	30	
<b>31</b>	Education credits from Form 8863, line 23.	31	
<b>32</b>	Retirement savings contributions credit. Attach Form 8880.	32	
<b>33</b>	Child tax credit (see instructions).	33	
<b>34</b>	Add lines 29 through 33. These are your <b>total credits</b> .	34	
<b>35</b>	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your <b>total tax</b> .	35	
<b>36</b>	Federal income tax withheld from Forms W-2 and 1099.	36	
<b>37</b>	2011 estimated tax payments and amount applied from 2010 return.	37	
<b>38a</b>	<b>Earned income credit (EIC).</b>	38a	
<b>b</b>	Nontaxable combat pay election.	38b	
<b>39</b>	Additional child tax credit. Attach Form 8812.	39	
<b>40</b>	American opportunity credit from Form 8863, line 14.	40	
<b>41</b>	Add lines 36, 37, 38a, 39, and 40. These are your <b>total payments</b> .	▶ 41	
<b>42</b>	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you <b>overpaid</b> .	42	
<b>43a</b>	Amount of line 42 you want <b>refunded to you</b> . If Form 8888 is attached, check here ▶ <input type="checkbox"/> <b>43a</b>		
▶ <b>b</b>	Routing number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ▶ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
▶ <b>d</b>	Account number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
<b>44</b>	Amount of line 42 you want <b>applied to your 2012 estimated tax</b> .	44	
<b>45</b>	<b>Amount you owe.</b> Subtract line 41 from line 35. For details on how to pay, see instructions.	▶ 45	
<b>46</b>	Estimated tax penalty (see instructions).	46	

**Refund**

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

**Amount you owe****Third party designee**

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

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

**Sign here**

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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.)

**Paid preparer use only**

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



Form  
**1040EZ****Income Tax Return for Single and  
Joint Filers With No Dependents** (99)**2011**

OMB No. 1545-0074

Your first name and initial		Last name		Your social security number 	
If a joint return, spouse's first name and initial		Last name		Spouse's social security number 	
Home address (number and street). If you have a P.O. box, see 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/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.	<b>1</b>	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.		<b>1</b>
	<b>2</b>	Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.		<b>2</b>
	<b>3</b>	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).		<b>3</b>
	<b>4</b>	Add lines 1, 2, and 3. This is your <b>adjusted gross income</b> .		<b>4</b>
	<b>5</b>	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. <input type="checkbox"/> You <input type="checkbox"/> Spouse If no one can claim you (or your spouse if a joint return), enter \$9,500 if <b>single</b> ; \$19,000 if <b>married filing jointly</b> . See back for explanation.		<b>5</b>
	<b>6</b>	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your <b>taxable income</b> .		<b>6</b>
<b>Payments, Credits, and Tax</b>	<b>7</b>	Federal income tax withheld from Form(s) W-2 and 1099.		<b>7</b>
	<b>8a</b>	<b>Earned income credit (EIC)</b> (see instructions).		<b>8a</b>
	<b>b</b>	Nontaxable combat pay election.	<b>8b</b>	
	<b>9</b>	Add lines 7 and 8a. These are your <b>total payments and credits</b> .		<b>9</b>
<b>Refund</b>  Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.	<b>10</b>	<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.		<b>10</b>
	<b>11a</b>	If line 9 is larger than line 10, subtract line 10 from line 9. This is your <b>refund</b> . If Form 8888 is attached, check here <input type="checkbox"/>		<b>11a</b>
	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>Amount You Owe</b>	<b>d</b>	Account number		
	<b>12</b>	If line 10 is larger than line 9, subtract line 9 from line 10. This is the <b>amount you owe</b> . For details on how to pay, see instructions.		<b>12</b>

<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 below. <input type="checkbox"/> <b>No</b>		
	Designee's name	Phone no.	Personal identification number (PIN)

<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, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.			
	Your signature	Date	Your occupation	Daytime phone number
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

<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.			

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11329W

Form **1040EZ** (2011)

**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Itemized Deductions**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

**2011**Attachment  
Sequence No. **07****Your social security number****Medical  
and  
Dental  
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see instructions) . . . . . **1**
- 2** Enter amount from Form 1040, line 38 **2**
- 3** Multiply line 2 by 7.5% (.075) . . . . . **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . . **4**

**Taxes You  
Paid****5** State and local **(check only one box):**

- a** ☐ Income taxes, or
- b** ☐ General sales taxes

- 6** Real estate taxes (see instructions) . . . . . **6**
- 7** Personal property taxes . . . . . **7**
- 8** Other taxes. List type and amount ▶
- 9** Add lines 5 through 8 . . . . . **9**

**Interest  
You Paid****Note.**  
Your mortgage  
interest  
deduction may  
be limited (see  
instructions).

- 10** Home mortgage interest and points reported to you on Form 1098
- 11** Home mortgage interest not reported to you on Form 1098. If paid  
to the person from whom you bought the home, see instructions  
and show that person's name, identifying no., and address ▶
- 12** Points not reported to you on Form 1098. See instructions for  
special rules . . . . . **12**
- 13** Mortgage insurance premiums (see instructions) . . . . . **13**
- 14** Investment interest. Attach Form 4952 if required. (See instructions.) **14**
- 15** Add lines 10 through 14 . . . . . **15**

**Gifts to  
Charity**If you made a  
gift and got a  
benefit for it,  
see instructions.

- 16** Gifts by cash or check. If you made any gift of \$250 or more,  
see instructions . . . . . **16**
- 17** Other than by cash or check. If any gift of \$250 or more, see  
instructions. You **must** attach Form 8283 if over \$500 . . . . . **17**
- 18** Carryover from prior year . . . . . **18**
- 19** Add lines 16 through 18 . . . . . **19**

**Casualty and  
Theft Losses****20** Casualty or theft loss(es). Attach Form 4684. (See instructions.) . . . . . **20****Job Expenses  
and Certain  
Miscellaneous  
Deductions**

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

**Other  
Miscellaneous  
Deductions****28** Other—from list in instructions. List type and amount ▶**Total  
Itemized  
Deductions**

- 29** Add the amounts in the far right column for lines 4 through 28. Also, enter this amount  
on Form 1040, line 40 . . . . . **29**
- 30** If you elect to itemize deductions even though they are less than your standard  
deduction, check here . . . . . ☐

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Capital Gains and Losses****► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040).  
► Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **12**

Your social security number

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

Complete Form 8949 before completing line 1, 2, or 3.

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

	(e) Sales price from Form(s) 8949, line 2, column (e)	(f) Cost or other basis from Form(s) 8949, line 2, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>1</b> Short-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part I</b> . . . . .		( )		
<b>2</b> Short-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part I</b> . . . . .		( )		
<b>3</b> Short-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part I</b> . . . . .		( )		
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<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 . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1 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 . . . . .				<b>7</b>

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

Complete Form 8949 before completing line 8, 9, or 10.

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

	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g)	(h) Gain or (loss) Combine columns (e), (f), and (g)
<b>8</b> Long-term totals from all Forms 8949 with <b>box A</b> checked in <b>Part II</b> . . . . .		( )		
<b>9</b> Long-term totals from all Forms 8949 with <b>box B</b> checked in <b>Part II</b> . . . . .		( )		
<b>10</b> Long-term totals from all Forms 8949 with <b>box C</b> checked in <b>Part II</b> . . . . .		( )		
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<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 . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8 through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

**Part III Summary**

<b>16</b>	Combine lines 7 and 15 and enter the result . . . . .	<b>16</b>	
	<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>		
<b>17</b>	Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b>	Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . ▶	<b>18</b>	
<b>19</b>	Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . . ▶	<b>19</b>	
<b>20</b>	Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then 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. <input type="checkbox"/> <b>No.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.		
<b>21</b>	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <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> </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div>           . . . . .         </div> </div>	<b>21</b>	(                      )
	<b>Note.</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b>	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> <b>Yes.</b> Complete Form 1040 through line 43, or Form 1040NR through line 41. Then 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). <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



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

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

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

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

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44) . . . . .	1.	
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 <b>smaller</b> of line 15 or line 16 of Schedule D . . . . .	7.	
8.	Enter the <b>smaller</b> 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 <b>smaller</b> 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:  • \$34,500 if single or married filing separately; • \$69,000 if married filing jointly or qualifying widow(er); or • \$46,250 if head of household } . . . . .	15.	
16.	Enter the <b>smaller</b> of line 1 or line 15 . . . . .	16.	
17.	Enter the <b>smaller</b> of line 14 or line 16 . . . . .	17.	
18.	Subtract line 10 from line 1. If zero or less, enter -0- . . . . .	18.	
19.	Enter the <b>larger</b> of line 17 or line 18 . . . . .	19.	
20.	Subtract line 17 from line 16. This amount is taxed at 0%. . . . .	20.	
<b>If lines 1 and 16 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.</b>			
21.	Enter the <b>smaller</b> 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.	Multiply line 23 by 15% (.15) . . . . .	24.	
<b>If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.</b>			
25.	Enter the <b>smaller</b> of line 9 above or Schedule D, line 19 . . . . .	25.	
26.	Add lines 10 and 19 . . . . .	26.	
27.	Enter the amount from line 1 above . . . . .	27.	
28.	Subtract line 27 from line 26. If zero or less, enter -0- . . . . .	28.	
29.	Subtract line 28 from line 25. If zero or less, enter -0- . . . . .	29.	
30.	Multiply line 29 by 25% (.25) . . . . .	30.	
<b>If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.</b>			
31.	Add lines 19, 20, 23, and 29 . . . . .	31.	
32.	Subtract line 31 from line 1 . . . . .	32.	
33.	Multiply line 32 by 28% (.28) . . . . .	33.	
34.	Figure the tax on the amount on <b>line 19</b> . If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	34.	
35.	Add lines 24, 30, 33, and 34 . . . . .	35.	
36.	Figure the tax on the amount on <b>line 1</b> . If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	36.	
37.	<b>Tax on all taxable income (including capital gains and qualified dividends).</b> Enter the <b>smaller</b> of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions) . . . . .	37.	

\*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. ▶ See separate instructions.

OMB No. 1545-0074

**2011**

Attachment  
Sequence No. **13**

Your social security number

- A** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No
- B** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

**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.

**Caution.** For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property—street, city, state, zip	Type—from list below	2	For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A			A				
B			B				
C			C				

**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)

**Income:**

		Properties			
		A	B	C	
3a	Merchant card and third party payments. For 2011, enter -0-	3a			
b	Payments not reported to you on line 3a . . . . .	3b			
4	Total not including amounts on line 3a that are not income (see instructions) . . . . .	4			

**Expenses:**

5	Advertising . . . . .	5				
6	Auto and travel (see instructions) . . . . .	6				
7	Cleaning and maintenance . . . . .	7				
8	Commissions. . . . .	8				
9	Insurance . . . . .	9				
10	Legal and other professional fees . . . . .	10				
11	Management fees . . . . .	11				
12	Mortgage interest paid to banks, etc. (see instructions)	12				
13	Other interest. . . . .	13				
14	Repairs. . . . .	14				
15	Supplies . . . . .	15				
16	Taxes . . . . .	16				
17	Utilities. . . . .	17				
18	Depreciation expense or depletion . . . . .	18				
19	Other (list) ▶ . . . . .	19				
20	Total expenses. Add lines 5 through 19 . . . . .	20				
21	Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> .	21				
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	22	(	)	(	)

23a	Total of all amounts reported on line 3a for all rental properties . . . . .	23a				
b	Total of all amounts reported on line 3a for all royalty properties . . . . .	23b				
c	Total of all amounts reported on line 4 for all rental properties . . . . .	23c				
d	Total of all amounts reported on line 4 for all royalty properties . . . . .	23d				
e	Total of all amounts reported on line 12 for all properties . . . . .	23e				
f	Total of all amounts reported on line 18 for all properties . . . . .	23f				
g	Total of all amounts reported on line 20 for all properties . . . . .	23g				

24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24				
25	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	(		)	
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 . . . . .	26				

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 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**

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

<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>					
(f) Passive loss allowed (attach <b>Form 8582</b> if required)		(g) Passive income from <b>Schedule K-1</b>		(h) Nonpassive loss from <b>Schedule K-1</b>		(i) Section 179 expense deduction from <b>Form 4562</b>		(j) Nonpassive income from <b>Schedule K-1</b>	
<b>A</b>									
<b>B</b>									
<b>C</b>									
<b>D</b>									
<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</b>	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . . .							<b>32</b>	

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

<b>33</b>	(a) Name	(b) Employer identification number
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>				
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)		(d) Passive income from <b>Schedule K-1</b>		(e) Deduction or loss from <b>Schedule K-1</b>		(f) Other income from <b>Schedule K-1</b>		
<b>A</b>								
<b>B</b>								
<b>34a</b>	Totals							
<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</b>	<b>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**

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

**Part V Summary**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	<b>41</b>	
<b>42</b>	<b>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 U; and Schedule K-1 (Form 1041), line 14, code F (see instructions) . . .	<b>42</b>	
<b>43</b>	<b>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 . . .	<b>43</b>	

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

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

► **See separate instructions.**

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **17**

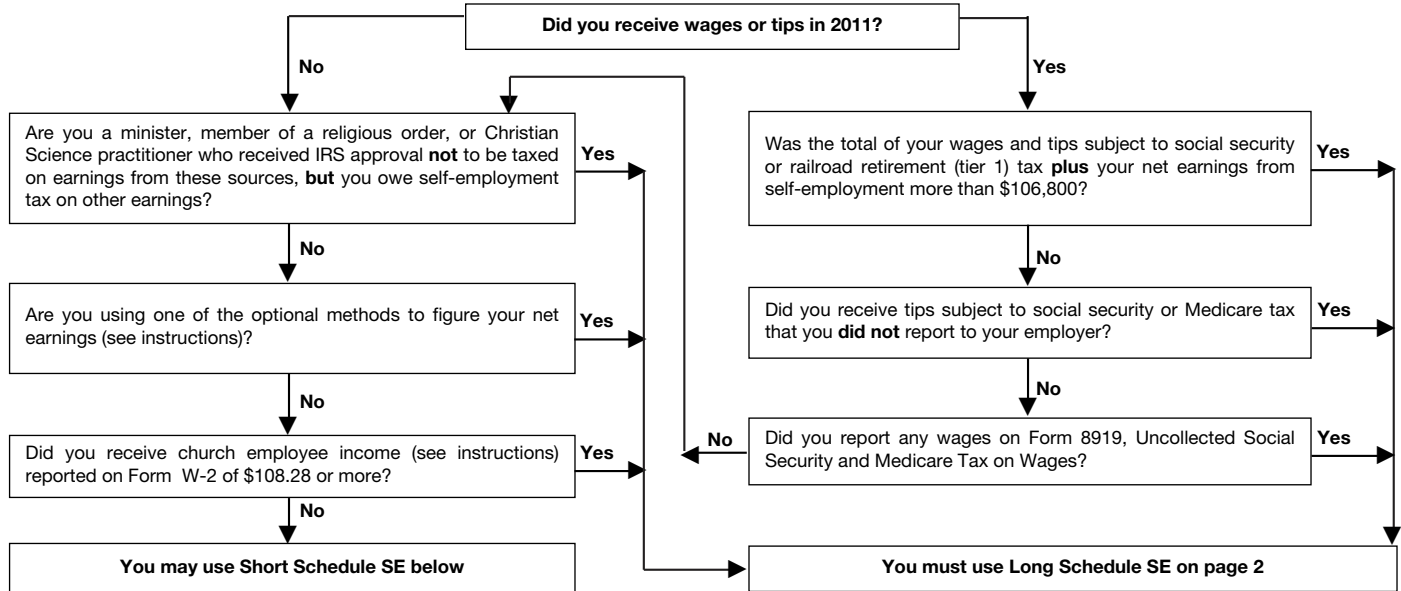
Name of person with **self-employment** income (as shown on Form 1040)

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

**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.

<b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A . . . . .	<b>1a</b>		
<b>b</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 Y . . . . .	<b>1b</b>	(	)
<b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . .	<b>2</b>		
<b>3</b> Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>		
<b>4</b> Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; <b>do not</b> file this schedule unless you have an amount on line 1b . . . . . ► <b>Note.</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4</b>		
<b>5 Self-employment tax.</b> If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on <b>Form 1040, line 56</b> , or <b>Form 1040NR, line 54</b> • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on <b>Form 1040, line 56</b> , or <b>Form 1040NR, line 54</b> . . . . .	<b>5</b>		
<b>6 Deduction for employer-equivalent portion of self-employment tax.</b> If the amount on line 5 is: • \$14,204.40 or less, multiply line 5 by 57.51% (.5751) • More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result. Enter the result here and on <b>Form 1040, line 27</b> , or <b>Form 1040NR, line 27</b> . . . . .	<b>6</b>		



Name of person with **self-employment** income (as shown on Form 1040)Social security number of person  
with **self-employment** income ►**Section B—Long Schedule SE****Part I Self-Employment Tax****Note.** If your only income subject to self-employment tax is **church employee income**, see instructions. Also see instructions for the definition of church employee income.

<b>A</b>	If you are a minister, member of a religious order, or Christian Science practitioner <b>and</b> you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . . . ► <input type="checkbox"/>		
<b>1a</b>	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions)	<b>1a</b>	
<b>b</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 Y	<b>1b</b>	( )
<b>2</b>	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions) . . . . .	<b>2</b>	
<b>3</b>	Combine lines 1a, 1b, and 2 . . . . .	<b>3</b>	
<b>4a</b>	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 <b>Note.</b> If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.	<b>4a</b>	
<b>b</b>	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b. If less than \$400, <b>stop</b> ; you do not owe self-employment tax. <b>Exception.</b> If less than \$400 and you had <b>church employee income</b> , enter -0- and continue ►	<b>4c</b>	
<b>5a</b>	Enter your <b>church employee income</b> from Form W-2. See instructions for definition of church employee income . . . . .	<b>5a</b>	
<b>b</b>	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .	<b>5b</b>	
<b>6</b>	Add lines 4c and 5b . . . . .	<b>6</b>	
<b>7</b>	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011 . . . . .	<b>7</b>	
<b>8a</b>	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	<b>8a</b>	
<b>b</b>	Unreported tips subject to social security tax (from Form 4137, line 10)	<b>8b</b>	
<b>c</b>	Wages subject to social security tax (from Form 8919, line 10)	<b>8c</b>	
<b>d</b>	Add lines 8a, 8b, and 8c . . . . .	<b>8d</b>	
<b>9</b>	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . . . . . ►	<b>9</b>	
<b>10</b>	Multiply the <b>smaller</b> of line 6 or line 9 by 10.4% (.104) . . . . .	<b>10</b>	
<b>11</b>	Multiply line 6 by 2.9% (.029) . . . . .	<b>11</b>	
<b>12</b>	<b>Self-employment tax.</b> Add lines 10 and 11. Enter here and on <b>Form 1040, line 56</b> , or <b>Form 1040NR, line 54</b>	<b>12</b>	
<b>13</b>	<b>Deduction for employer-equivalent portion of self-employment tax.</b> Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on <b>Form 1040, line 27</b> , or <b>Form 1040NR, line 27</b> . . . . .	<b>13</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 \$6,720, or (b) your net farm profits<sup>2</sup> were less than \$4,851.

- |           |  |           |  |
|-----------|--|-----------|--|
| <b>14</b> | Maximum income for optional methods . . . . .  | <b>14</b> |  |
| <b>15</b> | Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) or \$4,480. Also include this amount on line 4b above . . . . . | <b>15</b> |  |

**Nonfarm Optional Method.** You may use this method **only** if (a) your net nonfarm profits<sup>3</sup> were less than \$4,851 and also less than 72.189% of your gross nonfarm income,<sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

- |           |   |           |  |
|-----------|---|-----------|--|
| <b>16</b> | Subtract line 15 from line 14 . . . . .   | <b>16</b> |  |
| <b>17</b> | Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) 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>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 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

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

2441

**2011**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

Yes

Complete only Part II below.

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 59a, or Form 1040NR, line 58a.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2011 for the person listed in column (a)
First	Last		

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .**3****4** Enter your **earned income**. See instructions . . . . .**4****5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . .**5****6** Enter the **smallest** of line 3, 4, or 5 . . . . .**6****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

**8**

X .

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, see the instructions . . . . .**9****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 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . . .**11**

**Part III Dependent Care Benefits**

<b>12</b>	Enter the total amount of <b>dependent care benefits</b> you received in 2011. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	<b>12</b>		
<b>13</b>	Enter the amount, if any, you carried over from 2010 and used in 2011 during the grace period. See instructions . . . . .	<b>13</b>		
<b>14</b>	Enter the amount, if any, you forfeited or carried forward to 2012. See instructions . . . . .	<b>14</b>	(	)
<b>15</b>	Combine lines 12 through 14. See instructions . . . . .	<b>15</b>		
<b>16</b>	Enter the total amount of <b>qualified expenses</b> incurred in 2011 for the care of the <b>qualifying person(s)</b> . . . . .	<b>16</b>		
<b>17</b>	Enter the <b>smaller</b> of line 15 or 16 . . . . .	<b>17</b>		
<b>18</b>	Enter your <b>earned income</b> . See instructions . . . . .	<b>18</b>		
<b>19</b>	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> <li>If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).</li> <li>If married filing separately, see instructions.</li> <li>All others, enter the amount from line 18.</li> </ul>	<b>19</b>		
<b>20</b>	Enter the <b>smallest</b> of line 17, 18, or 19 . . . . .	<b>20</b>		
<b>21</b>	Enter \$5,000 (\$2,500 if married filing separately <b>and</b> you were required to enter your spouse's earned income on line 19). . . . .	<b>21</b>		
<b>22</b>	Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.) <input type="checkbox"/> <b>No.</b> Enter -0-. <input type="checkbox"/> <b>Yes.</b> Enter the amount here . . . . .	<b>22</b>		
<b>23</b>	Subtract line 22 from line 15 . . . . .	<b>23</b>		
<b>24</b>	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . . .	<b>24</b>		
<b>25</b>	<b>Excluded benefits. Form 1040 and 1040NR filers:</b> 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-. <b>Form 1040A filers:</b> Enter the <b>smaller</b> of line 20 or line 21 . . . . .	<b>25</b>		
<b>26</b>	<b>Taxable benefits. Form 1040 and 1040NR filers:</b> 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." <b>Form 1040A filers:</b> 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". . . . .	<b>26</b>		

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

<b>27</b>	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	<b>27</b>		
<b>28</b>	<b>Form 1040 and 1040NR filers:</b> Add lines 24 and 25. <b>Form 1040A filers:</b> Enter the amount from line 25 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27. If zero or less, <b>stop</b> . You cannot take the credit. <b>Exception.</b> If you paid 2010 expenses in 2011, see the instructions for line 9 . . . . .	<b>29</b>		
<b>30</b>	Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . .	<b>30</b>		
<b>31</b>	Enter the <b>smaller</b> of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . . .	<b>31</b>		

**General Business Credit**

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

Identifying number

**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)

<b>1</b>	General business credit from line 2 of all Parts III with box A checked . . . . .	<b>1</b>		
<b>2</b>	Passive activity credits from line 2 of all Parts III with box B checked <b>2</b> . . . . .			
<b>3</b>	Enter the applicable passive activity credits allowed for 2011 (see instructions) . . . . .	<b>3</b>		
<b>4</b>	Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach . . . . .	<b>4</b>		
<b>5</b>	Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Add lines 1, 3, 4, and 5 . . . . .	<b>6</b>		

**Part II Allowable Credit**

<b>7</b>	Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 . . . . .</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return . . . . .</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return . . . . .</li> </ul>	<b>7</b>		
<b>8</b>	Alternative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 14 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 . . . . .</li> </ul>	<b>8</b>		
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>		
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>		
<b>b</b>	Personal credits from Form 1040 or 1040NR (see instructions) . . . . .	<b>10b</b>		
<b>c</b>	Add lines 10a and 10b . . . . .	<b>10c</b>		
<b>11</b>	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a . . . . .	<b>11</b>		
<b>12</b>	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- . . . . .	<b>12</b>		
<b>13</b>	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Tentative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33 . . . . .</li> <li>• Corporations. Enter the amount from Form 4626, line 12 . . . . .</li> <li>• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 . . . . .</li> </ul>	<b>14</b>		
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>		
<b>16a</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16a</b>		
<b>b</b>	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions) . . . . .	<b>16b</b>		
<b>c</b>	Add lines 16a and 16b . . . . .	<b>16c</b>		
<b>17a</b>	Enter the <b>smaller</b> of line 6 or line 16c . . . . . <b>C corporations:</b> See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	<b>17a</b>		
<b>b</b>	Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions) . . . . .	<b>17b</b>		
<b>c</b>	Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return) . . . . .	<b>17c</b>		

**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.

<b>18</b>	Multiply line 14 by 75% (.75) (see instructions) . . . . .	<b>18</b>		
<b>19</b>	Enter the greater of line 13 or line 18 . . . . .	<b>19</b>		
<b>20</b>	Subtract line 19 from line 11. If zero or less, enter -0- . . . . .	<b>20</b>		
<b>21</b>	Subtract line 17b from line 20. If zero or less, enter -0- . . . . .	<b>21</b>		
<b>22</b>	Combine the amounts from line 3 of all Parts III with box A, C, or D checked . . . . .	<b>22</b>		
<b>23</b>	Passive activity credit from line 3 of all Parts III with box B checked	<b>23</b>		
<b>24</b>	Enter the applicable passive activity credit allowed for 2011 (see instructions) . . . . .	<b>24</b>		
<b>25</b>	Add lines 22 and 24 . . . . .	<b>25</b>		
<b>26</b>	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 . . . . .	<b>26</b>		
<b>27</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>27</b>		
<b>28</b>	Add lines 17b and 26 . . . . .	<b>28</b>		
<b>29</b>	Subtract line 28 from line 27. If zero or less, enter -0- . . . . .	<b>29</b>		
<b>30</b>	Enter the general business credit from line 5 of all Parts III with box A checked . . . . .	<b>30</b>		
<b>31</b>	Enter the total eligible small business credit from line 6 of all Parts III with box E checked . . . . .	<b>31</b>		
<b>32</b>	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked . . . . .	<b>32</b>		
<b>33</b>	Enter the applicable passive activity credits allowed for 2011 (see instructions) . . . . .	<b>33</b>		
<b>34</b>	Carryforward of business credit to 2011. 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 schedule to attach . . . . .	<b>34</b>		
<b>35</b>	Carryback of business credit from 2012. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions) . . . . .	<b>35</b>		
<b>36</b>	Add lines 30, 31, 33, 34, and 35 . . . . .	<b>36</b>		
<b>37</b>	Enter the <b>smaller</b> of line 29 or line 36 . . . . .	<b>37</b>		
<b>38</b>	<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 53, or Form 1040NR, line 50 . . . . .</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c . . . . .</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b . . . . .</li> </ul>	<b>38</b>		

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

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

- A** ☐ General Business Credit From a Non-Passive Activity      **E** ☐ Eligible Small Business Credit From a Non-Passive Activity  
**B** ☐ General Business Credit From a Passive Activity      **F** ☐ Eligible Small Business Credit From a Passive Activity  
**C** ☐ General Business Credit Carryforwards      **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks      **H** ☐ Eligible Small Business Credit Carrybacks

**I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F 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>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.				
<b>1a</b>	Investment (Form 3468, Part II only) (attach Form 3468) . . . . .	<b>1a</b>		
<b>b</b>	Reserved for future use . . . . .	<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) (do not enter more than \$5,000 in column (c) of Parts III with box A, B, E, or F checked, combined) . . . . .	<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) (do not enter more than \$500 in column (c) of Parts III with box A, B, E, or F checked, combined) . . . . .	<b>1j</b>		
<b>k</b>	Employer-provided child care facilities and services (Form 8882) . . . . .	<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 (Form 8907) . . . . .	<b>1o</b>		
<b>p</b>	Energy efficient home (Form 8908) . . . . .	<b>1p</b>		
<b>q</b>	Energy efficient appliance (Form 8909) . . . . .	<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 for future use . . . . .	<b>1t</b>		
<b>u</b>	Mine rescue team training (Form 8923) . . . . .	<b>1u</b>		
<b>v</b>	Agricultural chemicals security (Form 8931) (do not enter more than \$2 million in column (c) of Parts III with box A, B, E, or F checked, combined) . . . . .	<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 (Form 8834, Part I only) . . . . .	<b>1z</b>		
<b>aa</b>	New hire retention (Form 5884-B) . . . . .	<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 . . . . .	<b>2</b>		
<b>3</b>	Enter the amount from Form 8844 . . . . .	<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>	Alcohol and cellulosic biofuel fuels (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 for future use . . . . .	<b>4i</b>		
<b>j</b>	Reserved for future use . . . . .	<b>4j</b>		
<b>z</b>	Other . . . . .	<b>4z</b>		
<b>5</b>	Add lines 4a through 4z and enter here . . . . .	<b>5</b>		
<b>6</b>	Add lines 2, 3, and 5 . . . . .	<b>6</b>		

**Investment Interest Expense Deduction**► **Attach to your tax return.**

Identifying number

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2011 (see instructions)	<b>1</b>		
<b>2</b>	Disallowed investment interest expense from 2010 Form 4952, line 7	<b>2</b>		
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>		

**Part II Net Investment Income**

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

<b>7</b>	Disallowed investment interest expense to be carried forward to 2012. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>		
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	<b>8</b>		

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

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

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2011 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

**Who Must File**

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

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

- Your investment income from interest and ordinary dividends minus any qualified dividends is more than your investment interest expense.
- You do not have any other deductible investment expenses.
- You do not have any carryover of disallowed investment interest expense from 2010.

**Allocation of Interest Expense**

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

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

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

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

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

Investment interest expense does not include any of the following:

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

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

- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

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

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

**Alternative Minimum Tax—Individuals**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2011**Attachment  
Sequence No. **32**

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.) . . . . .	1		
2	Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- . . . . .	2		
3	Taxes from Schedule A (Form 1040), line 9 . . . . .	3		
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line . . . . .	4		
5	Miscellaneous deductions from Schedule A (Form 1040), line 27 . . . . .	5		
6	Skip this line. It is reserved for future use . . . . .	6		
7	Tax refund from Form 1040, line 10 or line 21 . . . . .	7	(	)
8	Investment interest expense (difference between regular tax and AMT) . . . . .	8		
9	Depletion (difference between regular tax and AMT) . . . . .	9		
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount . . . . .	10		
11	Alternative tax net operating loss deduction . . . . .	11	(	)
12	Interest from specified private activity bonds exempt from the regular tax . . . . .	12		
13	Qualified small business stock (7% of gain excluded under section 1202) . . . . .	13		
14	Exercise of incentive stock options (excess of AMT income over regular tax income) . . . . .	14		
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) . . . . .	15		
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) . . . . .	16		
17	Disposition of property (difference between AMT and regular tax gain or loss) . . . . .	17		
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) . . . . .	18		
19	Passive activities (difference between AMT and regular tax income or loss) . . . . .	19		
20	Loss limitations (difference between AMT and regular tax income or loss) . . . . .	20		
21	Circulation costs (difference between regular tax and AMT) . . . . .	21		
22	Long-term contracts (difference between AMT and regular tax income) . . . . .	22		
23	Mining costs (difference between regular tax and AMT) . . . . .	23		
24	Research and experimental costs (difference between regular tax and AMT) . . . . .	24		
25	Income from certain installment sales before January 1, 1987. . . . .	25	(	)
26	Intangible drilling costs preference . . . . .	26		
27	Other adjustments, including income-based related adjustments . . . . .	27		
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$223,900, see instructions.) . . . . .	28		

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

29	Exemption. (If you were under age 24 at the end of 2011, see instructions.)			
	<b>IF your filing status is . . .</b>	<b>AND line 28 is not over . . .</b>	<b>THEN enter on line 29 . . .</b>	
	Single or head of household . . . . .	\$112,500 . . . . .	\$48,450	}
	Married filing jointly or qualifying widow(er) . . . . .	150,000 . . . . .	74,450	
	Married filing separately . . . . .	75,000 . . . . .	37,225	
	If line 28 is <b>over</b> 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 . . . . .		30	
31	<ul style="list-style-type: none"> <li>If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.</li> <li><b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</li> </ul>		31	
32	Alternative minimum tax foreign tax credit (see instructions) . . . . .		32	
33	Tentative minimum tax. Subtract line 32 from line 31 . . . . .		33	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions) . . . . .		34	
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 . . . . .		35	



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

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.

<b>36</b>	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line . . . . .			<b>36</b>		
<b>37</b>	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>37</b>				
<b>38</b>	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>38</b>				
<b>39</b>	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter . . . . .	<b>39</b>				
<b>40</b>	Enter the <b>smaller</b> of line 36 or line 39 . . . . .			<b>40</b>		
<b>41</b>	Subtract line 40 from line 36 . . . . .			<b>41</b>		
<b>42</b>	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . . ▶			<b>42</b>		
<b>43</b>	Enter: <ul style="list-style-type: none"> <li>• \$69,000 if married filing jointly or qualifying widow(er),</li> <li>• \$34,500 if single or married filing separately, or</li> <li>• \$46,250 if head of household.</li> </ul>	<b>43</b>				
<b>44</b>	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- . . . . .	<b>44</b>				
<b>45</b>	Subtract line 44 from line 43. If zero or less, enter -0- . . . . .	<b>45</b>				
<b>46</b>	Enter the <b>smaller</b> of line 36 or line 37 . . . . .	<b>46</b>				
<b>47</b>	Enter the <b>smaller</b> of line 45 or line 46 . . . . .	<b>47</b>				
<b>48</b>	Subtract line 47 from line 46 . . . . .	<b>48</b>				
<b>49</b>	Multiply line 48 by 15% (.15) . . . . . ▶			<b>49</b>		
<b>If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.</b>						
<b>50</b>	Subtract line 46 from line 40 . . . . .	<b>50</b>				
<b>51</b>	Multiply line 50 by 25% (.25) . . . . . ▶			<b>51</b>		
<b>52</b>	Add lines 42, 49, and 51 . . . . .			<b>52</b>		
<b>53</b>	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result . . . . .			<b>53</b>		
<b>54</b>	Enter the <b>smaller</b> of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 . . . . .			<b>54</b>		

**Passive Activity Loss Limitations**

► See separate instructions.  
► Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

**Part I 2011 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 the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used . . . . .

<b>4</b>		
----------	--	--

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 2011.** 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**▶ See separate instructions.  
▶ Attach to Form 1040, 1040NR, or 1041.

Identifying number

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

<b>1</b>	Combine lines 1, 6, and 10 of your 2010 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>		
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	(	)
<b>4</b>	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 \$219,900 and you were married filing separately for 2010, see instructions . . . . .	<b>4</b>		
<b>5</b>	Enter: \$72,450 if married filing jointly or qualifying widow(er) for 2010; \$47,450 if single or head of household for 2010; or \$36,225 if married filing separately for 2010. Estates and trusts, enter \$22,500	<b>5</b>		
<b>6</b>	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2010; \$112,500 if single or head of household for 2010; or \$75,000 if married filing separately for 2010. Estates and trusts, enter \$75,000 . . . . .	<b>6</b>		
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>		
<b>8</b>	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2010, see instructions	<b>9</b>		
<b>10</b>	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 . . . . .	<b>10</b>		
<b>11</b>	<ul style="list-style-type: none"> <li>• If for <b>2010</b> you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If for <b>2010</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions.</li> </ul>	<b>11</b>		
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b>	Enter the amount from your 2010 Form 6251, line 34, or 2010 Form 1041, Schedule I, line 55 . . . . .	<b>14</b>		
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>		

**Part II** Current Year Nonrefundable and Refundable Credits and Carryforward to 2012

<b>16</b>	Enter the amount from your 2010 Form 6251, line 35, or 2010 Form 1041, Schedule I, line 56 . . .	<b>16</b>		
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>		
<b>19</b>	<b>2010 credit carryforward.</b> Enter the amount from your 2010 Form 8801, line 28 . . . . .	<b>19</b>		
<b>20</b>	Enter your 2010 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>		
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>		
<b>22</b>	Enter your 2011 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Enter the amount from your 2011 Form 6251, line 33, or 2011 Form 1041, Schedule I, line 54 . . .	<b>23</b>		
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>		
<b>25</b>	<b>Current year nonrefundable credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2011 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 50 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>		
<b>26</b>	<b>Estates and trusts:</b> Skip lines 26 and 27 and go to line 28. <b>Individuals:</b> Did you have a minimum tax credit carryforward to 2009 (on your 2008 Form 8801, line 31)?  <input type="checkbox"/> <b>No.</b> Leave lines 26 and 27 blank and go to line 28.  <input type="checkbox"/> <b>Yes.</b> Complete Part IV of Form 8801 to figure the amount to enter . . . . .	<b>26</b>		
<b>27</b>	Is line 26 more than line 25?  <input type="checkbox"/> <b>No.</b> Leave line 27 blank and go to line 28.  <input type="checkbox"/> <b>Yes.</b> Subtract line 25 from line 26. This is your <b>current year refundable credit</b> . Enter the result here and on your 2011 Form 1040, line 71 (check box <b>c</b> ), or Form 1040NR, line 67 (check box <b>c</b> ) . . . . .	<b>27</b>		
<b>28</b>	<b>Credit carryforward to 2012.</b> Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>28</b>		

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

**Caution.** If you did not complete the 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 Schedule D (Form 1041), see the instructions before completing this part.

- 29** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2010, enter the amount from line 3 of the worksheet in the instructions . . . . . **29**

**Caution.** If for **2010** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

- 30** Enter the amount from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies\* . . . . . **30**

**If you figured your 2010 tax using the 2010 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.**

- 31** Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 Schedule D (Form 1041) . . . . . **31**

- 32** Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2010 Schedule D Tax Worksheet . . . . . **32**

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

- 34** Subtract line 33 from line 29 . . . . . **34**

- 35** If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions . . . . . **35**

- 36** Enter:
- \$68,000 if married filing jointly or qualifying widow(er) for 2010,
  - \$34,000 if single or married filing separately for 2010,
  - \$45,550 if head of household for 2010, or
  - \$2,300 for an estate or trust.

Form 1040NR filers, see instructions . . . . . **36**

- 37** Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **37**

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

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

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

- 41** Subtract line 40 from line 39 . . . . . **41**

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

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

- 43** Subtract line 39 from line 33 . . . . . **43**

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

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

- 46** If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions . . . . . **46**

- 47** Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . **47**

\* The 2010 Qualified Dividends and Capital Gain Tax Worksheet is in the 2010 Instructions for Form 1040. The 2010 Schedule D Tax Worksheet is in the 2010 Instructions for Schedule D (Form 1040) (or the 2010 Instructions for Schedule D (Form 1041)).

**Part IV** Tentative Refundable Credit

<b>48</b>	Enter the amount from line 21 . . . . .			<b>48</b>		
<b>49</b>	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0- . . . . .	<b>49</b>				
<b>50</b>	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0- . . . . .	<b>50</b>				
<b>51</b>	Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0- . . . . .	<b>51</b>				
<b>52</b>	Add lines 49 through 51 . . . . .			<b>52</b>		
<b>53</b>	<b>Long-term unused minimum tax credit.</b> Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. <b>Do not</b> complete the rest of Part IV) . . . . .			<b>53</b>		
<b>54</b>	Multiply line 53 by 50% (.50) . . . . .			<b>54</b>		
<b>55</b>	Enter the amount from your 2010 Form 8801, line 57. . . . .			<b>55</b>		
<b>56</b>	Enter the <b>larger</b> of line 54 or line 55 . . . . .			<b>56</b>		
<b>57</b>	Enter the <b>smaller</b> of line 53 or line 56. Enter the result here and on line 26 . . . . .			<b>57</b>		

**SCHEDULE J  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Income Averaging for  
Farmers and Fishermen**

► Attach to Form 1040 or Form 1040NR.  
► See separate instructions.

OMB No. 1545-0074

**2011**  
Attachment  
Sequence No. **20**

Name(s) shown on return

Social security number (SSN)

<b>1</b>	Enter the taxable income from your <b>2011</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .	<b>1</b>		
<b>2a</b>	Enter your <b>elected farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	<b>2a</b>		
<b>Capital gain included on line 2a:</b>				
<b>b</b>	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	<b>2b</b>		
<b>c</b>	Unrecaptured section 1250 gain . . . . .	<b>2c</b>		
<b>3</b>	Subtract line 2a from line 1 . . . . .	<b>3</b>		
<b>4</b>	Figure the tax on the amount on line 3 using the <b>2011</b> tax rates (see instructions) . . . . .	<b>4</b>		
<b>5</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 11.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 15.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2008</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	<b>5</b>		
<b>6</b>	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	<b>6</b>		
<b>7</b>	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	<b>7</b>		
<b>8</b>	Figure the tax on the amount on line 7 using the <b>2008</b> tax rates (see instructions) . . . . .	<b>8</b>		
<b>9</b>	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 15.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2009</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	<b>9</b>		
<b>10</b>	Enter the amount from line 6 . . . . .	<b>10</b>		
<b>11</b>	Combine lines 9 and 10. If less than zero, enter as a negative amount	<b>11</b>		
<b>12</b>	Figure the tax on the amount on line 11 using the <b>2009</b> tax rates (see instructions) . . . . .	<b>12</b>		
<b>13</b>	If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2010</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. . . . .	<b>13</b>		
<b>14</b>	Enter the amount from line 6 . . . . .	<b>14</b>		
<b>15</b>	Combine lines 13 and 14. If less than zero, enter as a negative amount	<b>15</b>		
<b>16</b>	Figure the tax on the amount on line 15 using the <b>2010</b> tax rates (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Add lines 4, 8, 12, and 16 . . . . .	<b>17</b>		

<b>18</b>	Amount from line 17 . . . . .	<b>18</b>	
<b>19</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 12.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 16.</li> <li>• 2008 but not 2009 or 2010, enter the amount from your 2008 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2008</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>19</b>	
<b>20</b>	<p>If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2010, enter the amount from your 2010 Schedule J, line 16.</li> <li>• 2009 but not 2010, enter the amount from your 2009 Schedule J, line 4.</li> </ul> <p>Otherwise, enter the tax from your <b>2009</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 41;* or Form 1040NR-EZ, line 15.</p>	<b>20</b>	
<b>21</b>	<p>If you used Schedule J to figure your tax for 2010, enter the amount from your 2010 Schedule J, line 4. Otherwise, enter the tax from your <b>2010</b> Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 11; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15 . . .</p> <p><b>*Do not</b> include any tax reported on this line from Forms 8814, 4972, or 8889, or from recapture of an education credit or charitable contribution deduction. Also, <b>do not</b> include alternative minimum tax from Form 1040A.</p>	<b>21</b>	
<b>22</b>	Add lines 19 through 21 . . . . .	<b>22</b>	
<b>23</b>	<b>Tax.</b> Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42	<b>23</b>	
<p><b>Caution.</b> Your tax may be less if you figure it using the 2011 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>			



# Education Credits (American Opportunity and Lifetime Learning Credits)

► See separate instructions to find out if you are eligible to take the credits.  
 ► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

**2011**  
 Attachment  
 Sequence No. **50**

Name(s) shown on return

Your social security number



**You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.**

## Part I American Opportunity Credit

**Caution:** You **cannot** take the American opportunity credit for more than **4** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
2	<b>Tentative American opportunity credit.</b> Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . . ►					<b>2</b>

## Part II Lifetime Learning Credit

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

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

**Part III Refundable American Opportunity Credit**

<b>7</b>	Enter the amount from line 2. . . . .	<b>7</b>	
<b>8</b>	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er) . . . . .	<b>8</b>	
<b>9</b>	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 . . . . .	<b>9</b>	
<b>10</b>	Subtract line 9 from line 8. If zero or less, <b>stop</b> ; you cannot take any education credit . . . . .	<b>10</b>	
<b>11</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>11</b>	
<b>12</b>	If line 10 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 11, enter 1.000 on line 12 . . . . .</li> <li>• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>	<b>12</b>	.
<b>13</b>	Multiply line 7 by line 12. <b>Caution:</b> If you were under age 24 at the end of the year <b>and</b> meet the conditions on page 4 of the instructions, you <b>cannot</b> take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box . . . <input type="checkbox"/>	<b>13</b>	
<b>14</b>	<b>Refundable American opportunity credit.</b> Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below . . . . .	<b>14</b>	

**Part IV Nonrefundable Education Credits**

<b>15</b>	Subtract line 14 from line 13 . . . . .	<b>15</b>	
<b>16</b>	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions) . . . . .	<b>16</b>	
<b>17</b>	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er) . . . . .	<b>17</b>	
<b>18</b>	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 . . . . .	<b>18</b>	
<b>19</b>	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22 . . . . .	<b>19</b>	
<b>20</b>	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) . . . . .	<b>20</b>	
<b>21</b>	If line 19 is: <ul style="list-style-type: none"> <li>• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22</li> <li>• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places) . . . . .</li> </ul>	<b>21</b>	.
<b>22</b>	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ►	<b>22</b>	
<b>23</b>	<b>Nonrefundable education credits.</b> Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31 . . . . .	<b>23</b>	

**Allocation of Refund (Including Savings Bond Purchases)**

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

OMB No. 1545-0074

**2011**  
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.

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

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

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



*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.*

<b>4</b> Amount to be used for bond purchases for yourself (and your spouse, if filing jointly) . . . . .	<b>4</b>		
<b>5a</b> Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else. . . . .	<b>5a</b>		
<b>b</b> Enter the owner's name (First then Last) for the bond registration			
<b>c</b> 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"/>			
<b>6a</b> Amount to be used to buy bonds for yourself, your spouse, <b>or</b> someone else. . . . .	<b>6a</b>		
<b>b</b> Enter the owner's name (First then Last) for the bond registration			
<b>c</b> 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"/>			

**Part III Paper Check**

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

<b>7</b> Amount to be refunded by check . . . . .	<b>7</b>		
---	----------	--	--

**Part IV Total Allocation of Refund**

<b>8</b> Add lines 1a, 2a, 3a, 4, 5a, 6a, and 7. The total must equal the overpayment amount shown on your tax return . . . . .	<b>8</b>		
---	----------	--	--