

2006 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 8-2008)

Douglas H. Shulman
Commissioner

This 2006 Statistics of Income (SOI) estimated data line counts indicates the **estimates** of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2006 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2007 that were sampled statistically and then weighted to estimate the entire 2006 Tax Year.

Mark J. Mazur
Director,
Research, Analysis and
Statistics

Changes for the Tax Year 2006 edition include: the addition of form 5695: Residential Energy Credits.

Thomas B. Petska
Director,
Statistics of Income Division

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

David P. Paris
Chief,
Individual Statistics Branch

2006 Complete Report estimates:

138,394,754	Total, all individual returns filed
83,805,545	1040 returns
32,018,556	1040A returns
22,570,653	1040EZ returns

Estimates of returns filed electronically:

80,095,643	Total, all individual returns filed
43,470,129	1040 returns
23,888,067	1040A returns
12,737,447	1040EZ returns

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* New Form for Tax Year 2006 Edition

***This publication was prepared by Kyle Mudry and Justin Bryan,
economists with the Individual Returns Analysis Section.***

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2006

	Total	Electronically filed	
All returns filed	138,394,754	80,095,643	
Form 1040	83,805,545	43,470,129	
Form 1040A	32,018,556	23,888,067	
Form 1040EZ	22,570,653	12,737,447	
Form 1040A-schedule 1, interest/dividends	2,324,309	1,323,540	tabulated within Schedule B total
Form 1040A-schedule 2, child care credit	2,080,535	1,873,536	(similar to Form 2441)
Form 1040A-schedule 3, elderly credit	119,945	95,485	(similar to Schedule R)
Schedule A, itemized deductions	49,633,233	29,029,206	
Schedule B, interest & dividends	25,836,657	10,793,887	includes schedule 1, Form 1040A
Schedule C, sole-prop business	24,607,030	12,777,057	
Schedule C-EZ	4,027,891	2,154,518	tabulated within Schedule C total
Schedule D, capital gain/loss	22,743,370	11,019,803	
Schedule E, supplemental income	17,306,790	8,127,293	
Schedule EIC, earned income credit	18,231,508	15,121,420	
Schedule F, profit or loss from farming	2,014,162	1,011,330	
Schedule J, farm income averaging	55,253	30,520	
Schedule R, elderly or disabled	213,828	124,096	includes schedule 3, Form 1040A
Schedule SE, self employed tax	18,159,142	8,832,121	
Form 2106, employee business expense	8,664,367	5,670,146	
Form 2106-EZ	4,210,735	2,765,612	
Form 2439, undistributed long term capital gains	55,401	10,040	
Form 2441, child care expenses	7,269,042	5,464,894	includes schedule 2, Form 1040A
Form 3468, investment credit	35,590	11,771	
Form 3800, general business credit	587,378	258,973	
Form 3903, moving expenses	1,100,438	755,788	
Form 4136, fuels tax credit	318,754	166,665	
Form 4562, depreciation expense	12,020,625	6,319,809	
Form 4684, casualties and thefts	306,241	135,427	
Form 4797, sales of business property	3,133,256	1,389,341	
Form 4835, farm rental	635,521	288,386	
Form 4952, investment interest	1,813,952	761,800	
Form 4972, lump-sum distributions	13,439	5,117	
Form 5329, retirement plans tax	1,469,483	946,797	
Form 5695, residential energy credits	4,361,437	2,899,982	
Form 5884, work opportunity credit	18,431	6,317	
Form 5884a, employers affected by Katrina, Wilma, and Rita	6,260	171	
Form 6198, at-risk limitations	402,575	195,624	
Form 6251, alternative minimum tax	8,683,021	4,217,706	
Form 6252, installment sale income	888,811	391,532	
Form 6781, gains/losses from contracts, etc	289,440	86,240	
Form 8283, noncash charitable contributions	6,148,798	3,608,510	
Form 8396, mortgage interest credit	55,834	39,824	
Form 8582, passive activity loss limit	3,554,402	1,667,919	
Form 8586, low income housing	70,353	32,476	
Form 8606, nondeductible IRA's	2,044,896	1,061,676	
Form 8615, under age 14 tax	387,887	123,844	
Form 8801, prior year minimum tax credit	1,340,076	616,719	
Form 8812, additional child tax credit	15,717,145	12,044,594	
Form 8814, parent's report for child	294,748	163,372	
Form 8824, like-kind exchanges	207,687	119,217	
Form 8839, qualified adoption expenses	98,629	68,196	
Form 8844, empowerment zone credit	38,475	11,903	
Form 8853, medical savings account	89,940	39,649	
Form 8863, education, hope & lifetime learning credits	7,814,008	5,385,777	
Form 8864, biodiesel and renewable diesel fuels	2,619	793	
Form 8880, credit for qualified retirement savings contrib.	5,290,862	4,047,364	
Form 8885, health coverage tax credit	22,397	5,950	
Form 8889, health savings accounts	754,114	425,392	
Form 8903, domestic production activities	474,775	192,208	
Form 8914, housing Hurricane Katrina individuals exemption	31,296	16,865	

Limitations and Guidelines for The 2006 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2006 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 116,151,272 and 116,607,480.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2006.

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

Item	Line number on 1040	95% confidence interval
Salaries and wages	7	(116,151,272 , 116,607,480)
Taxable interest	8a	(62,107,700 , 62,694,770)
Tax-exempt interest	8b	(5,928,746 , 6,148,898)
Ordinary dividends	9a	(31,378,073 , 31,861,477)
State income tax refunds	10	(22,739,165 , 23,189,263)
Alimony received	11	(408,197 , 474,831)
Capital gain distributions	13 (margin write in)	(4,481,048 , 4,717,222)
Total taxable IRA distributions	15b	(9,802,953 , 10,127,177)
Total pension and annuities	16a	(26,272,341 , 26,750,393)
Taxable pension and annuities	16b	(23,866,781 , 24,329,659)
Unemployment compensation	19	(7,226,590 , 7,530,286)
Social security benefits	20a	(20,395,274 , 20,823,454)
Taxable social security benefits	20b	(12,492,011 , 12,829,497)
Net operating loss	21 (margin write in)	(878,081 , 955,717)
Educator expenses	23	(3,066,375 , 3,267,487)
IRA deduction	32	(3,134,920 , 3,326,142)

Limitations and Guidelines for 2005 Data Line Counts

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

Item	Line number on 1040	95% confidence interval
Student loan interest deduction	33	(8,373,498 , 8,708,302)
Tuition and fees deduction	35 (margin write in)	(3,901,698 , 4,129,958)
Moving expenses	26	(1,023,589 , 1,141,563)
One-half of self-employment tax	27	(16,944,189 , 17,205,227)
Self-employed health insurance deduction	29	(3,722,172 , 3,886,208)
Keogh and self-employed SEP and SIMPLE plan	28	(1,186,650 , 1,269,948)
Penalty on early withdrawal of savings	30	(1,104,160 , 1,224,182)
Alimony paid	31a	(546,168 , 624,404)
Total adjustments	36	(33,740,757 , 34,220,291)
Adjusted gross income	37	(137,212,297 , 137,260,715)
Total standard deduction	39 (margin write in)	(86,329,176 , 86,838,288)
Additional standard deduction	39 (margin write in)	(11,084,749 , 11,437,905)
Total itemized deductions	40	(48,873,221 , 49,373,889)
Taxable income	43	(106,416,520 , 106,918,284)
Tax	44	(106,407,913 , 106,909,635)

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

Form 4972

Form 8885

Description of the Sample For the Estimated Data Line Counts

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2007.

All returns processed during 2007 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.

The estimates in this report are intended to represent all returns filed for Tax Year 2006. While most of the returns processed during Calendar Year 2007 were for Tax Year 2006, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2007 and 2008. Returns for prior years were used in place of 2006

returns received and processed after December 31, 2007. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2007.

Sample Design and Selection

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

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
2. High business receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type

Description of the Sample

Price Index for the Gross Domestic Product to represent a base year of 1991.

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2007 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record inter-

nally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2006, 0.17 percent of the sample returns were unavailable.

Method of Estimation

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2006

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

Label

(See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074
Your first name and initial Last name Your social security number
Total of all returns filed = 138,394,754 138,394,754
If a joint return, spouse's first name and initial Last name Spouse's social security number
1040 = 83,805,545 Electronically filed returns = 80,095,643 55,819,871
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
1040A = 32,018,556 You must enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.
1040EZ = ^22,570,653 ^Includes 742,859 1040EZ-T returns
Checking a box below will not
Y = *6,133,331 Y = **9,507,497
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status

61,830,743 1 Single 20,669,369 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
53,294,930 2 Married filing jointly (even if only one had income)
Check only one box 53,294,930 3 Married filing separately. Enter spouse's SSN above and full name here.
2,524,941 5 Qualifying widow(er) with dependent child (see page 17) 74,771

Exemptions

128,442,165 6a Yourself. If someone can claim you as a dependent, do not check box 6a
53,329,806 b Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19)
CHILDREN AT HOME 46,497,241 82,277,150 35,696,320
CHILDREN AWAY FROM HOME 638,886 814,528 23,017,662
PARENTS 2,698,088 3,193,632 7,733,103
OTHER DEPENDENTS 5,114,905 7,200,662 2,134,665
d Total number of exemptions claimed Total dependents = 128,442,165 275,256,944 Qualifying Child not depend. = 9,368

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 depend. other earned inc. = 40,367 7 116,379,376
8a Taxable interest. Attach Schedule B if required 8a 62,401,235
b Tax-exempt interest. Do not include on line 8a 8b 6,038,822
9a Ordinary dividends. Attach Schedule B if required 9a 31,619,775
b Qualified dividends (see page 23) 9b 26,584,184
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24) 10 22,964,214
11 Alimony received 11 441,514
12 Business income or (loss). Attach Schedule C or C-EZ 13 Cap gain dist. = 4,599,135 12 21,656,409
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 22,069,069
14 Other gains or (losses). Attach Form 4797 14 1,778,803
15a IRA distributions 15a 10,635,115 b Taxable amount (see page 25) 15b 9,965,065
16a Pensions and annuities 16a 26,511,367 b Taxable amount (see page 26) 16b 24,098,220
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 15,624,588
18 Farm income or (loss). Attach Schedule F 18 1,958,273
19 Unemployment compensation 19 7,378,438
20a Social security benefits 20a 20,609,364 b Taxable amount (see page 27) 20b 13,749,185
21 Other income. List type and amount (see page 29) 21 6,176,952
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 137,228,802

Adjusted Gross Income

23 Archer MSA deduction. Attach Form 8853 23 18,668
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 120,468
25 Health savings account deduction. Attach Form 8889 25 358,968
26 Moving expenses. Attach Form 3903 26 1,082,576
27 One-half of self-employment tax. Attach Schedule SE 27 17,074,708
28 Self-employed SEP, SIMPLE, and qualified plans 28 1,228,299
29 Self-employed health insurance deduction (see page 29) 29 3,804,190
30 Penalty on early withdrawal of savings 30 1,164,171
31a Alimony paid b Recipient's SSN 31a 585,286
32 IRA deduction (see page 31) 32 3,230,531
33 Student loan interest deduction (see page 33) 33 8,540,900
34 Jury duty pay you gave to your employer 34 57,259
35 Domestic production activities deduction. Attach Form 8903 35 421,128
36 Add lines 23 through 31a and 32 through 35 36 33,980,524
37 Subtract line 36 from line 22. This is your adjusted gross income 37 ***137,236,506

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 80.

Cat. No. 11320B

Form 1040 (2006)

* Number of returns with one election yes box checked

** Number of returns with both yes boxes checked

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

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

Table with columns for line number, description, and amount. Includes lines 38-57 covering items like 'Amount from line 37', 'Itemized deductions', 'Taxable income', and 'Total credits'.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 58-63 covering 'Self-employment tax', 'Social security and Medicare tax', and 'Total tax'.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line number, description, and amount. Includes lines 64-72 covering 'Federal income tax withheld', 'Earned income credit', and 'Total payments'.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

Table with columns for line number, description, and amount. Includes lines 73-75 covering 'Amount overpaid', 'Refund', and 'Applied to 2007 tax'.

Amount You Owe

Table with columns for line number, description, and amount. Includes lines 76-77 covering 'Amount you owe' and 'Estimated tax penalty'.

Third Party Designee

Form section for Third Party Designee with fields for name, phone, and identification number.

Sign Here

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

Joint return? See page 17. Keep a copy for your records.

Form section for signatures with fields for signature, date, and occupation for both taxpayer and spouse.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, firm name, and EIN.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2006

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

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20
Your first name and initial Last name
Total 1040 ONLY returns filed = 83,805,545
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
Electronically filed forms 1040 Only = 43,470,129
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

OMB No. 1545-0074
Your social security number 83,805,545
Spouse's social security number 44,693,954
You must enter your SSN(s) above.
Checking a box below will not Y = *3,866,815 Y = **8,502,225

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse 1,2

Filing Status

Check only one box.

30,177,364 1 Single
42,883,465 2 Married filing jointly (even if only one had income)
1,810,489 3 Married filing separately. Enter spouse's SSN above and full name here.
8,888,658 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
45,569 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 19.

81,024,131 6a Yourself. If someone can claim you as a dependent, do not check box 6a =
42,904,048 b Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19)
CHILDREN AT HOME 30,358,268 55,050,054 21,335,099
CHILDREN AWAY FROM HOME 452,628 562,334 14,873,556
PARENTS 1,646,474 1,936,354 5,290,448
OTHER DEPENDENTS 2,111,815 2,904,932 5,290,448
d Total number of exemptions claimed 81,024,131 184,381,854
Qualifying child not dependent = 4,339

Boxes checked on 6a and c:
No. of children on 6c who:
lived with you due to or separation (see page 2C)
Total Returns = 123,928,179
Returns = 30,358,268
Exem. = 55,050,054
Returns = 452,628
Exem. = 562,334
Dependents on 6c not entered above
Total Returns = 81,024,131
Total exem. = 184,381,854

Income

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

If you did not get a W-2, see page 23.

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

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 66,068,314
8a Taxable interest. Attach Schedule B if required 8a 51,131,004
b Tax-exempt interest. Do not include on line 8a 8b 5,886,770
9a Ordinary dividends. Attach Schedule B if required 9a 28,805,953
b Qualified dividends (see page 23) 9b 24,526,770
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 24) 10 22,964,214
11 Alimony received 11 441,514
12 Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 3,742,388 12 21,656,409
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 22,069,069
14 Other gains or (losses). Attach Form 4797 14 1,778,803
15a IRA distributions 15a 9,145,669 b Taxable amount (see page 25) 15b 8,546,369
16a Pensions and annuities 16a 21,704,086 b Taxable amount (see page 26) 16b 19,581,080
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 15,624,589
18 Farm income or (loss). Attach Schedule F 18 1,958,273
19 Unemployment compensation 19 4,247,245
20a Social security benefits 20a 15,849,516 b Taxable amount (see page 27) 20b 11,608,818
21 Other income. List type and amount (see page 29) 21 5,567,419
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 83,528,441

Adjusted Gross Income

23 Archer MSA deduction. Attach Form 8853 23 18,668
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 120,468
25 Health savings account deduction. Attach Form 8889 25 358,968
26 Moving expenses. Attach Form 3903 26 1,082,576
27 One-half of self-employment tax. Attach Schedule SE 27 17,074,708
28 Self-employed SEP, SIMPLE, and qualified plans 28 1,228,299
29 Self-employed health insurance deduction (see page 29) 29 3,804,190
30 Penalty on early withdrawal of savings 30 937,879
31a Alimony paid b Recipient's SSN 31a 585,286
32 IRA deduction (see page 31) 32 2,794,816
33 Student loan interest deduction (see page 33) 33 5,871,728
34 Jury duty pay you gave to your employer 34 46,982
35 Domestic production activities deduction. Attach Form 8903 35 421,128
36 Add lines 23 through 31a and 32 through 35 36 30,055,782
37 Subtract line 36 from line 22. This is your adjusted gross income 37 83,805,545

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2006) A = 13,809,725 B = 5,694,241 C = 185,240 D = 61,649 Page 2

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

38 Amount from line 37 (adjusted gross income) 38
39a Check if: [A] You were born before January 2, 1942, [C] Blind. Total boxes
if: [B] Spouse was born before January 2, 1942, [D] Blind. checked 39a
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here 39b
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 551,116 40 49,123,555
41 Subtract line 40 from line 38 41 75,687,166
42 If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d 42 80,979,960
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 69,230,709
44 Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972 69,232,109
45 Alternative minimum tax (see page 39). Attach Form 6251 45 3,965,915
46 Add lines 44 and 45 46 69,261,590
47 Foreign tax credit. Attach Form 1116 if required 47 6,418,317
48 Credit for child and dependent care expenses. Attach Form 2441 48 4,637,434
49 Credit for the elderly or the disabled. Attach Schedule R 49 42,938
50 Education credits. Attach Form 8863 50 4,936,335
51 Retirement savings contributions credit. Attach Form 8880 51 2,451,651
52 Residential energy credits. Attach Form 5695 52 4,344,189
53 Child tax credit (see page 42). Attach Form 8901 if required 53 16,667,691
54 Credits from: a Form 8396 b Form 8839 c Form 8859 54
55 Other credits: a Form 3800 b Form 8801 c Form 55
56 Add lines 47 through 55. These are your total credits 56 30,912,367
57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- 57 63,834,096

Other Taxes

58 Self-employment tax. Attach Schedule SE 58 17,074,708
59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 59 355,457
60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 60 5,148,030
61 Advance earned income credit payments from Form(s) W-2, box 9 61 32,482
62 Household employment taxes. Attach Schedule H 62 225,441
63 Add lines 57 through 62. This is your total tax Recapture tax = 12,536 Other taxes = 643,619 63 71,606,535

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 64 69,711,953
65 2006 estimated tax payments and amount applied from 2005 return 65 10,702,116
66a Earned income credit (EIC) 66a 8,638,937
b Nontaxable combat pay election 66b 2,302
67 Excess social security and tier 1 RRTA tax withheld (see page 60) 67 1,440,392
68 Additional child tax credit. Attach Form 8812 68 7,043,517
69 Amount paid with request for extension to file (see page 60) 69 1,730,150
70 Payments from: a Form 2439 b Form 4136 c Form 8885 70
71 Credit for federal telephone excise tax paid. Attach Form 8913 if required 71 66,939,581
72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments 72 81,240,256

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid 73 60,261,651
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a 57,425,899
b Routing number
c Type: Checking Savings
d Account number
75 Amount of line 73 you want applied to your 2007 estimated tax 75 3,878,519

Amount You Owe

76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 62 76 22,281,355
77 Estimated tax penalty (see page 62) 77 6,117,431

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? Yes. Complete the following. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature 54,778,865 Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN
Phone no.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2006

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

Label

(See instructions on page 16.) Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074
Your first name and initial Last name Electronically Filed Returns = 80,095,643
Your social security number 80,095,643
If a joint return, spouse's first name and initial Last name 1040's E-filed = 43,470,129
Spouse's social security number 31,375,658
Home address (number and street). If you have a P.O. box, see page 16. Apt. no. 1040A's E-filed = 23,888,067
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.
^Includes 145,972 1040EZ-T returns 1040EZ's E-filed = ^12,737,447
Checking a box below will not Y = *3,320,740 Y = *4,809,513
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status

Check only one box.

- 32,818,809 1 Single 15,851,720 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
30,290,843 2 Married filing jointly (even if only one had income)
1,084,815 3 Married filing separately. Enter spouse's SSN above and full name here.
49,456 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 19.

75,883,756 6a Yourself. If someone can claim you as a dependent, do not check box 6a
30,295,845 b Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19)
CHILDREN AT HOME 32,042,380 56,777,582 26,024,567
CHILDREN AWAY FROM HOME 370,714 457,055 16,584,842
PARENTS 1,570,573 1,812,389 5,244,760
OTHER DEPENDENTS 3,909,123 5,228,978 1,378,594
d Total number of exemptions claimed 75,883,756 170,454,606 Qual. Child, not depen. = 5,037

Income

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

If you did not get a W-2, see page 23.

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

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Wages, salaries, tips, etc. (7); Taxable interest (8a); Tax-exempt interest (8b); Ordinary dividends (9a); Qualified dividends (9b); Taxable refunds, credits, or offsets of state and local income taxes (10); Alimony received (11); Business income or (loss) (12); Capital gain or (loss) (13); Other gains or (losses) (14); IRA distributions (15a); Pensions and annuities (16a); Rental real estate, royalties, partnerships, S corporations, trusts, etc. (17); Farm income or (loss) (18); Unemployment compensation (19); Social security benefits (20a); Other income (21); Total income (22).

Adjusted Gross Income

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Archer MSA deduction (23); Certain business expenses of reservists, performing artists, and fee-basis government officials (24); Health savings account deduction (25); Moving expenses (26); One-half of self-employment tax (27); Self-employed SEP, SIMPLE, and qualified plans (28); Self-employed health insurance deduction (29); Penalty on early withdrawal of savings (30); Alimony paid (31a); IRA deduction (32); Student loan interest deduction (33); Jury duty pay you gave to your employer (34); Domestic production activities deduction (35); Total adjusted gross income (37).

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,150 Married filing jointly or Qualifying widow(er), \$10,300 Head of household, \$7,550

Table with columns for line number, description, amount, and total boxes checked. Includes lines 38-57 covering items like 'Amount from line 37', 'Itemized deductions', 'Taxable income', and 'Total credits'.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 58-63 covering 'Self-employment tax', 'Social security and Medicare tax on tip income', and 'Additional tax on IRAs'.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line number, description, amount, and total payments. Includes lines 64-72 covering 'Federal income tax withheld', 'Earned income credit (EIC)', and 'Total payments'.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

Table with columns for line number, description, and amount. Includes lines 73-75 covering 'Amount you overpaid', 'Routing number', and 'Amount applied to your 2007 estimated tax'.

Amount You Owe

Table with columns for line number, description, and amount. Includes lines 76-77 covering 'Amount you owe' and 'Estimated tax penalty'.

Third Party Designee

Form section for Third Party Designee with fields for name, phone number, and personal identification number.

Sign Here

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

Joint return? See page 17. Keep a copy for your records.

Form section for signatures with fields for signature, date, and occupation for both taxpayer and spouse.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, firm name, and EIN.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form

Department of the Treasury—Internal Revenue Service

1040A

U.S. Individual Income Tax Return (99) 2006

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

Label (See page 18.)	Use the IRS label. Otherwise, please print or type.	Your first name and initial		Last name		OMB No. 1545-0074			
		Total Forms Filed = 32,018,556		Your social security number		32,018,556			
		If a joint return, spouse's first name and initial		Last name		Spouse's social security number		9,637,768	
		Total Forms Filed Electronically = 23,888,067		Home address (number and street). If you have a P.O. box, see page 18.		Apt. no.		▲ You must enter your SSN(s) above. ▲	
Presidential Election Campaign		City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.		Single = 10,570,876		Joint = 8,923,316			
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 18)						Checking a box below will not Y = *1,128,900 Y = **869,344			
						<input type="checkbox"/> You <input type="checkbox"/> Spouse			

Filing status

10,570,876 Single 11,780,711 Head of household (with qualifying person). (See page 19.)
 8,923,316 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent,
 714,452 Married filing separately. Enter spouse's SSN above and enter this child's name here. ▶
 Check only one box. 29,202 Qualifying widow(er) with dependent child (see page 20)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check = 31,259,009 box 6a.
 b Spouse = 8,938,609

(1) First name Last name		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 21)
CHILDREN AT HOME		16,138,972	27,227,096	14,361,221
CHILDREN AWAY FROM HOME		186,258	252,194	8,144,106
PARENTS		1,051,614	1,257,278	2,442,655
OTHER DEPENDENTS		3,003,089	4,295,730	709,950
TOTAL DEPENDENTS		18,646,332	33,032,298	<input type="checkbox"/>
Total		Returns = 31,259,009	Exem. = 73,229,916	Qualif. child not dep. = 5,029

Boxes checked on 6a and 6b Exem. = 40,197,618
No. of children on 6c who:
 Returns = 16,138,972
 • lived with you Exem. = 27,227,096
 • did not live with you due to divorce or separation Returns = 186,258 (see page 22) Exem. = 252,194
Dependents on 6c not entered above
 Total Returns = 31,259,009
 Add numbers on lines
 Total Exem. = 73,229,916

d Total number of exemptions claimed.

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2.	7	28,571,208
8a Taxable interest. Attach Schedule 1 if required.	8a	8,078,402
b Tax-exempt interest. Do not include on line 8a.	8b	150,054
9a Ordinary dividends. Attach Schedule 1 if required.	9a	2,813,822
b Qualified dividends (see page 25).	9b	2,057,414
10 Capital gain distributions (see page 25).	10	856,747
11a IRA distributions.	11a	1,489,446
11b Taxable amount (see page 25).	11b	1,418,696
12a Pensions and annuities.	12a	4,807,281
12b Taxable amount (see page 26).	12b	4,517,140
13 Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay.	13	2,096,234
14a Social security benefits.	14a	4,759,848
14b Taxable amount (see page 28).	14b	2,140,366
15 Add lines 7 through 14b (far right column). This is your total income.	15	31,872,567

Adjusted gross income

16 Penalty on early withdrawal of savings (see page 28).	16	226,291
17 IRA deduction (see page 28).	17	435,715
18 Student loan interest deduction (see page 31).	18	2,669,171
19 Jury duty pay you gave your employer (see page 31).	19	10,277
20 Add lines 16 through 19. These are your total adjustments.	20	3,924,742
21 Subtract line 20 from line 15. This is your adjusted gross income.	21	32,018,556

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 58. Cat. No. 11327A Form 1040A (2006)

* Number of returns with one election yes box checked

** Number of returns with both yes boxes checked

Tax, credits, and payments	22 Enter the amount from line 21 (adjusted gross income).	22	
	A = 4,310,041 B = 1,510,675 C = 82,578 D = 22,023		
Standard Deduction for—	23a Check <input type="checkbox"/> A You were born before January 2, 1942, <input type="checkbox"/> C Blind Total boxes <input type="checkbox"/> Additional Stand. Ded = 4,389,527 if: <input type="checkbox"/> B Spouse was born before January 2, 1942, <input type="checkbox"/> D Blind checked ▶ 23a <input type="checkbox"/> Total Standard Ded = 31,870,568		
	b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here Boxes checked = 2,000 ▶ 23b <input type="checkbox"/>		
<ul style="list-style-type: none"> • People who checked any box on line 23a or 23b or who can be claimed as a dependent, see page 32. • All others: <ul style="list-style-type: none"> Single or Married filing separately, \$5,150 Married filing jointly or Qualifying widow(er), \$10,300 Head of household, \$7,550 	24 Enter your standard deduction (see left margin).	24	31,870,568
	25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	28,554,829
	26 If line 22 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 32. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d.	26	31,259,009
	27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your taxable income .	▶ 27	22,711,510
	28 Tax , including any alternative minimum tax (see page 32).	28	22,704,481
	29 Credit for child and dependent care expenses. Attach Schedule 2.	29	1,829,357
	30 Credit for the elderly or the disabled. Attach Schedule 3.	30	55,323
	31 Education credits. Attach Form 8863.	31	2,788,803
	32 Retirement savings contributions credit. Attach Form 8880.	32	2,740,482
	33 Child tax credit (see page 37). Attach Form 8901 if required.	33	9,063,820
	34 Add lines 29 through 33. These are your total credits .	34	13,485,166
	35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	15,953,610
	36 Advance earned income credit payments from Form(s) W-2, box 9.	36	96,642
	37 Add lines 35 and 36. This is your total tax .	▶ 37	16,035,226
	<ul style="list-style-type: none"> If you have a qualifying child, attach Schedule EIC. 	38 Federal income tax withheld from Forms W-2 and 1099.	38
39 2006 estimated tax payments and amount applied from 2005 return.		39	425,956
40a Earned income credit (EIC) .		40a	12,290,718
b Nontaxable combat pay election. 40b 6,021			
41 Additional child tax credit. Attach Form 8812.		41	8,547,074
42 Credit for federal telephone excise tax paid. Attach Form 8913 if required.		42	21,607,436
43 Add lines 38, 39, 40a, 41, and 42. These are your total payments .		▶ 43	31,471,282
44 If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you overpaid .		44	28,930,287
45a Amount of line 44 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/> 45a 28,851,288			
▶ b Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
▶ d Account number <input type="text"/>			
46 Amount of line 44 you want applied to your 2007 estimated tax .	46	99,903	

Refund **47 Amount you owe.** Subtract line 43 from line 37. For details on how to pay, see page 54. ▶ **47** 2,792,881

48 Estimated tax penalty (see page 54). **48** 379,492

Third party designee Do you want to allow another person to discuss this return with the IRS (see page 55)? **Yes.** Complete the following. **No**

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

Sign here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature _____ Date _____ Your occupation _____ Daytime phone number () _____

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

Paid preparer's use only

Preparer's signature ▶ 18,882,318 Date _____ Check if self-employed Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN _____ Phone no. () _____

NUMBER OF RETURNS FILED FOR SELECTED LINES

Department of the Treasury—Internal Revenue Service

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99) 2006

OMB No. 1545-0074

Label (See page 11.) Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (page 11)

Form fields for name, address, and filing status. Includes 'Total Forms Filed = *22,570,653' and 'Single = 21,082,504 Joint = 1,488,149'.

Fields for social security numbers: 'Your social security number 22,570,653' and 'Spouse's social security number 1,488,149'.

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

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

Table with 3 columns: Line number, Description, and Amount. Includes lines 1 through 6.

Payments and tax

Table with 3 columns: Line number, Description, and Amount. Includes lines 7 through 11.

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

Form fields for refund calculation (line 12a) and routing/account numbers (lines 12b, 12c, 12d).

Amount you owe

Form field for line 13: 'If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe. For details on how to pay, see page 19.'

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 20)? Yes. Complete the following. No

Form fields for third party designee: name, phone number, and personal identification number.

Sign here

Joint return? See page 11. 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.

Form fields for signatures and occupations of taxpayer and spouse.

Paid preparer's use only

Form fields for paid preparer: signature, date, self-employed status, firm name, EIN, and phone number.

Schedule 1 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

(99)

2006

OMB No. 1545-0074

Name(s) shown on Form 1040A

Your social security number

Total Schedules Filed = 2,324,309

Part I

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

Interest

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

Table with 3 columns: Line number, Description, Amount. Includes rows for listing payers and summary rows 2, 3, and 4.

Part II

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

Ordinary dividends

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

Table with 3 columns: Line number, Description, Amount. Includes row 5 for listing payers and row 6 for the total amount.

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) 2006

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 2,074,518

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

- **Dependent care benefits**
- **Qualifying person(s)**
- **Qualified expenses**

Part I

Persons or organizations who provided the care

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)
				2,074,518

(If you need more space, use the bottom of page 2.)

You **must** complete this part.

Did you receive dependent care benefits?

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

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

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a)
First	Last		
			2,049,889
			608,662

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 27. 3 2,024,144

4 Enter your **earned income**. See the instructions. 4 2,072,861

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. 5 537,853

6 Enter the **smallest** of line 3, 4, or 5. 6 2,021,148

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

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

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

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions. 8 × 9 current yr. - 2,021,148

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

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29. 11 Total credit -1,829,357

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Part III

Dependent care benefits

12	Enter the total amount of dependent care benefits you received for 2006. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	101,970
13	Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See the instructions.	13	
14	Enter the amount, if any, you forfeited or carried forward to 2007. See the instructions.	14 ()
15	Combine lines 12 through 14. See the instructions.	15	
16	Enter the total amount of qualified expenses incurred in 2006 for the care of the qualifying person(s).	16	105,376
17	Enter the smaller of line 15 or 16.	17	
18	Enter your earned income . See the instructions.	18	2,072,861
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 18. 	19	537,853
20	Enter the smallest of line 17, 18, or 19.	20	
21	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 20, or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). 	21	78,373
22	Taxable benefits. Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	17,980
To claim the child and dependent care credit, complete lines 23–27 below.			
23	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23	
24	Enter the amount from line 21.	24	78,373
25	Subtract line 24 from line 23. If zero or less, stop . You cannot take the credit. Exception. If you paid 2005 expenses in 2006, see the instructions for line 9.	25	
26	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26	
27	Enter the smaller of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	27	2,024,144

NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **2006**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Forms Filed = 213,828

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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

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

Part I

If your filing status is:

And by the end of 2006:

Check only one box:

Check the box for your filing status and age

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older = 213,828 **1**

2 You were under 65 and you retired on permanent and total disability **2**

3 Both spouses were 65 or older **3**

4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4**

5 Both spouses were under 65, and both retired on permanent and total disability **5**

Married filing jointly

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6**

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

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2006 **8**

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2006 **9**

Did you check box 1, 3, 7, or 8?	Yes → Skip Part II and complete Part III on the back.
	No → Complete Parts II and III.

Part II

Statement of permanent and total disability

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

If: **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box **▶**

- If you checked this box, you do not have to get another statement for 2006.
- If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III
Figure your credit

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

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

Yes —> You **must** complete line 11.

No —> Enter the amount from line 10 on line 12 and go to line 13.

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

12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12	119,345
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13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2006.			
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).	13a	27,308	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).	13b	*	
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	27,708	

14	Enter the amount from Form 1040A, line 22.	14		
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15	If you checked (in Part I):	Enter:		
	Box 1 or 2	\$7,500		
	Box 3, 4, 5, 6, or 7	\$10,000		
	Box 8 or 9	\$5,000	15	

16	Subtract line 15 from line 14. If zero or less, enter -0-.	16	83,746	
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17	Enter one-half of line 16.	17	83,746	
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18	Add lines 13c and 17.	18	94,761	
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19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.	19	111,311	
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20	Multiply line 19 by 15% (.15).	20		
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21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.	21		
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22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.	22	55,323	
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NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2006

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

Total scheduled filed = 49,633,233

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see page A-1)	1	10,208,792		
2	Enter amount from Form 1040, line 38 2				
3	Multiply line 2 by 7.5% (.075)	3	10,207,311		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	10,208,792
Taxes You Paid	5 State and local income taxes	5	46,915,714		Income tax = 35,666,458 General sales tax = 11,249,256
	6 Real estate taxes (see page A-3)	6	42,584,481		
	7 Personal property taxes	7	21,470,392		
	8 Other taxes. List type and amount ▶	8	3,071,407		
	9 Add lines 5 through 8			9	48,660,923
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	39,441,507		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶				
	11 Points not reported to you on Form 1098. See page A-4 for special rules	11	1,147,219		
	12 Points not reported to you on Form 1098. See page A-4 for special rules	12	2,970,713		
	13 Investment interest. Attach Form 4952 if required. (See page A-4.)	13	1,819,888		
	14 Add lines 10 through 13			14	40,284,927
Gifts to Charity	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-5	15	38,942,196		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-5. You must attach Form 8283 if over \$500	16	24,748,231		
	17 Carryover from prior year	17	511,699		
	18 Add lines 15 through 17. Capital gains deduction limitation = 42,074			18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-6.)			19	206,287
Job Expenses and Certain Miscellaneous Deductions	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20	15,985,244		
	21 Tax preparation fees.	21	20,810,174		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	9,484,460		
	23 Add lines 20 through 22	23	28,432,625		
	24 Enter amount from Form 1040, line 38 24				
	25 Multiply line 24 by 2% (.02)	25	28,430,504		
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	12,313,749
Other Miscellaneous Deductions	27 Other—from list on page A-7. List type and amount ▶ Gambling loss deduction = 1,060,601 Other than gambling ded. = 564,501 Property income, casualty & theft deduction = 5,383			27	1,605,514
Total Itemized Deductions	28 Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. 6,789,435 = <input type="checkbox"/> Yes. Your deduction may be limited. See page A-7 for the amount to enter. 128,272 = 29 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			28	49,123,555

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

Your social security number

Total Schedules Filed = 25,836,657 Filed Electronically = 10,793,887

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

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

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

Of the total schedules filed, F1040 = 23,512,348 F1040A = 2,324,309

The component parts of line 2 are as follows: F1040 = 22,480,185 F1040A = 2,243,806

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

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

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

5 List name of payer

The component parts of line 6 are as follows: F1040 = 17,060,069 F1040A = 927,976

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

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2006, did you have an interest in or a signature or other authority over a financial account in a foreign country... Y = 268,083
b If "Yes," enter the name of the foreign country
8 During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 Y = 8,705

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

OMB No. 1545-0074

2006

Attachment Sequence No. 09A

Department of the Treasury Internal Revenue Service

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

Name of proprietor

Social security number (SSN)

Total Forms Filed = 4,027,891 Information tabulated with the Sch. C's

Part I General Information

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

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

And You:

- Had no employees during the year.
Are not required to file Form 4562, Depreciation and Amortization, for this business.
Do not deduct expenses for business use of your home.
Do not have prior year unallowed passive activity losses from this business.

Form fields for Part I: A Principal business or profession, including product or service; B Enter code from pages C-8, 9, & 10; C Business name; D Employer ID number (EIN); E Business address (including suite or room no.).

Part II Figure Your Net Profit

Table with 3 rows: 1 Gross receipts, 2 Total expenses, 3 Net profit. Includes instructions for each line and a checkbox for statutory employees.

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

Form fields for Part III: 4 When did you place your vehicle in service for business purposes? 5 Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for: a Business b Commuting c Other 6 Do you (or your spouse) have another vehicle available for personal use? 7 Was your vehicle available for personal use during off-duty hours? 8a Do you have evidence to support your deduction? b If "Yes," is the evidence written?

SCHEDULE D (Form 1040)

Capital Gains and Losses

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040 or Form 1040NR. See Instructions for Schedule D (Form 1040). Use Schedule D-1 to list additional transactions for lines 1 and 8.

Name(s) shown on return

Your social security number

Total Schedules Filed = 22,743,370 Total sales reported with Form 1099 = 17,709,495

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

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) Gain or (loss). Includes rows for short-term totals, sales price amounts, and net short-term capital gain or loss.

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

Short term non-ded. loss = *

Table with 6 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Sales price, (e) Cost or other basis, (f) Gain or (loss). Includes rows for long-term totals, sales price amounts, and net long-term capital gain or loss.

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below</p>	16	22,069,069	
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>			
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p>	18	239,228	
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p>	19	1,677,411	
<p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p>			
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()	
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>			
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>			

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2006

Attachment
Sequence No. **13**

Name(s) shown on return

Total Forms Filed = 17,306,790

Your social security number

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

1	List the type and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	Number of RENTALS = 8,327,293 Rental properties = 14,380,603		• 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	A	Yes = 209,997
B	Number of ROYALTIES = 1,345,817 Rental properties = 1,970,202			B	
C				C	

Income:	Properties			Totals	
	A	B	C	(Add columns A, B, and C.)	
3 Rents received	3 RENT			3	8,730,159
4 Royalties received	4	ROYALTY		4	1,505,751
Expenses:					
5 Advertising	5				
6 Auto and travel (see page E-4).	6				
7 Cleaning and maintenance	7				
8 Commissions	8				
9 Insurance	9				
10 Legal and other professional fees	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12	5,025,689
13 Other interest	13		648,300		
14 Repairs	14	4,868,744	1,484,289		652,917
15 Supplies	15				
16 Taxes	16				
17 Utilities	17				
18 Other (list) ▶	18				
19 Add lines 5 through 18	19	8,555,917	781,698	19	
20 Depreciation expense or depletion (see page E-4)	20	7,110,556	561,246	20	
21 Total expenses. Add lines 19 and 20	21				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22	9,145,780	1,503,350		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	(4,744,312)	()		()
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			24	5,787,074
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25			25	(5,353,497)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			26	9,612,194

NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule E (Form 1040) 2006

Attachment Sequence No. 13

Page 2

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? Yes No
 If you answered "Yes," see page E-6 before completing this section. Yes = 11,537,074

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	Number of PARTNERSHIPS	5,529,355	<input type="checkbox"/>	All at risk	8,613,557
B			<input type="checkbox"/>		<input type="checkbox"/>
C	Number of S-CORPS	4,499,417	<input type="checkbox"/>	Some at risk	334,171
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B 1,092,468	1,736,522	1,323,699	420,763	1,698,745	
C S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D 211,345	553,667	1,466,852	1,155,453	2,546,355	
29a Totals	2,171,517			4,028,972	
b Totals	1,232,833	2,642,141	1,548,154		
30 Add columns (g) and (j) of line 29a				30 5,561,709	
31 Add columns (f), (h), and (i) of line 29b				31 4,703,182)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.				32 7,619,301	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
(f) Other income from Schedule K-1		
A		
B		
34a Totals	329,932	295,169
b Totals	42,023	35,011
35 Add columns (d) and (f) of line 34a		35 559,355
36 Add columns (c) and (e) of line 34b		36 73,243
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37 595,604

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-7)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			*	2,655	
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39 12,377	

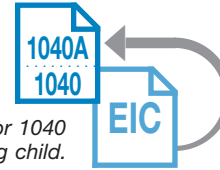
Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40 588,698
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41 15,624,588
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	42 765,694
43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43 361,573

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

SCHEDULE EIC
 (Form 1040A or 1040)

Earned Income Credit
 Qualifying Child Information



OMB No. 1545-0074

2006

Attachment Sequence No. **43**

Department of the Treasury
 Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040
 only if you have a qualifying child.

Name(s) shown on return

Total Schedules Filed = 18,231,508 Filed Electronically = 15,121,420

Your social security number

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



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

Qualifying Child Information

	Child 1		Child 2	
	First name	Last name	First name	Last name
1 Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.				
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2006. If your child was born and died in 2006 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.		18,227,852		9,484,987
3 Child's year of birth	Year <u>18,164,560</u> <i>If born after 1987, skip lines 4a and 4b; go to line 5.</i>		Year <u>9,485,672</u> <i>If born after 1987, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1988—	= 878,376		= 409,212	
a Was the child under age 24 at the end of 2006 and a student?	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>	<input type="checkbox"/> Yes. <i>Go to line 5.</i>	<input type="checkbox"/> No. <i>Continue.</i>
b Was the child permanently and totally disabled during any part of 2006?	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.	<input type="checkbox"/> Yes. <i>Continue.</i>	<input type="checkbox"/> No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	18,214,866		9,477,018	
6 Number of months child lived with you in the United States during 2006	18,207,781		9,474,557	
• If the child lived with you for more than half of 2006 but less than 7 months, enter "7." • If the child was born or died in 2006 and your home was the child's home for the entire time he or she was alive during 2006, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2006, and (b) is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

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

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

38	Sales of livestock, produce, grains, and other products	38	**1,260,632	
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	**456,940	39b Taxable amount
40a	Agricultural program payments	40a	**738,346	40b Taxable amount
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a	**18,730	
b	CCC loans forfeited	41b	**2,629	41c Taxable amount
42	Crop insurance proceeds	42	**118,059	
43	Custom hire (machine work) income	43	**206,437	
44	Other income, including federal and state gasoline or fuel tax credit or refund	44	**657,004	
45	Add amounts in the right column for lines 38 through 44	45	10,960	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46		
47	Cost of livestock, produce, grains, and other products purchased during the year	47		
48	Add lines 46 and 47	48		
49	Inventory of livestock, produce, grains, and other products at end of year	49		
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11	51	11,821	

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

Part IV Principal Agricultural Activity Codes



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

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.
▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2006
Attachment
Sequence No. **20**

Name(s) shown on return	Total Forms Filed = 55,253	Social security number (SSN)
-------------------------	----------------------------	------------------------------

1 Enter the taxable income from your 2006 Form 1040, line 43, or Form 1040NR, line 40	1		
2 Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1	2	50,177	
3 Subtract line 2 from line 1	3	45,648	
4 Figure the tax on the amount on line 3 using the 2006 tax rates (see page J-2)	4	45,648	
5 If you used Schedule J to figure your tax for:			
• 2005, enter the amount from your 2005 Schedule J, line 11.	5		
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 15.			
• 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 3.			
Otherwise, enter the taxable income from your 2003 Form 1040, line 40; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 38. If zero or less, see page J-2.			
6 Divide the amount on line 2 by 3.0	6		
7 Combine lines 5 and 6. If zero or less, enter -0-	7		
8 Figure the tax on the amount on line 7 using the 2003 tax rates (see page J-3)	8	49,524	
9 If you used Schedule J to figure your tax for:			
• 2005, enter the amount from your 2005 Schedule J, line 15.	9		
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 3.			
Otherwise, enter the taxable income from your 2004 Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 39. If zero or less, see page J-5.			
10 Enter the amount from line 6	10		
11 Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12 Figure the tax on the amount on line 11 using the 2004 tax rates (see page J-6)	12	49,700	
13 If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 3. Otherwise, enter the taxable income from your 2005 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 40. If zero or less, see page J-8	13		
14 Enter the amount from line 6	14		
15 Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16 Figure the tax on the amount on line 15 using the 2005 tax rates (see page J-8)	16	49,801	
17 Add lines 4, 8, 12, and 16	17	49,644	
18 If you used Schedule J to figure your tax for:			
• 2005, enter the amount from your 2005 Schedule J, line 12.	18	44,746	
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 16.			
• 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 4.			
Otherwise, enter the tax from your 2003 Form 1040, line 41;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 39.*			
19 If you used Schedule J to figure your tax for:			
• 2005, enter the amount from your 2005 Schedule J, line 16.	19	43,454	
• 2004 but not 2005, enter the amount from your 2004 Schedule J, line 4.			
Otherwise, enter the tax from your 2004 Form 1040, line 43;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 40.*			
20 If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 4. Otherwise, enter the tax from your 2005 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 41*	20	44,050	
21 Add lines 18 through 20	21		
22 Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41 Caution. Your tax may be less if you figure it using the 2006 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Foreign Earned Income Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.	22	48,462	

Schedule R (Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2006

Attachment Sequence No. 16

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040. See Instructions for Schedule R (Form 1040).

Name(s) shown on Form 1040

Total Schedules Filed = 213,828

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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

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

Part I Check the Box for Your Filing Status and Age

Filing status age indicator = 213,828

If your filing status is: And by the end of 2006: Check only one box:

Single, Head of household, or Qualifying widow(er) 1 You were 65 or older 1 [] 2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly 5 Both spouses were under 65, and both retired on permanent and total disability 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately 8 You were 65 or older and you lived apart from your spouse for all of 2006 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2006 9 []

Did you check box 1, 3, 7, or 8? Yes Skip Part II and complete Part III on back. No Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box []

- If you checked this box, you do not have to get another statement for 2006. If you did not check this box, have your physician complete the statement on page R-4. You must keep the statement for your records.

Part III Figure Your Credit

10	If you checked (in Part I):	Enter:			
	Box 1, 2, 4, or 7	\$5,000	}	10
	Box 3, 5, or 6	\$7,500			
	Box 8 or 9	\$3,750			
	Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes →	You must complete line 11.		
		No →	Enter the amount from line 10 on line 12 and go to line 13.		
11	If you checked (in Part I):				11
	<ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 				*
TIP	For more details on what to include on line 11, see page R-3.				
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10				12 213,828
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2006.				
	a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see page R-3).		13a	55,371	
	b Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).		13b	*	
	c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		13c	55,371	
14	Enter the amount from Form 1040, line 38	14			
15	If you checked (in Part I):	Enter:			
	Box 1 or 2	\$7,500	}	15
	Box 3, 4, 5, 6, or 7	\$10,000			
	Box 8 or 9	\$5,000			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	141,883		
17	Enter one-half of line 16	17	141,883		
18	Add lines 13c and 17	18		166,702	
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19		198,307	
20	Multiply line 19 by 15% (.15)	20			
21	Enter the amount from Form 1040, line 46	21			
22	Add the amounts from Form 1040, lines 47 and 48, and enter the total	22			
23	Subtract line 22 from line 21	23			
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49	24		98,261	

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

SCHEDULE SE
(Form 1040)

NUMBER OF RETURNS FILED FOR SELECTED LINES

OMB No. 1545-0074

Self-Employment Tax

2006
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

Name of person with self-employment income (as shown on Form 1040) Total Schedules Filed = 17,119,914	Social security number of person with self-employment income ▶	:	:
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Who Must File Schedule SE

You must file Schedule SE if:

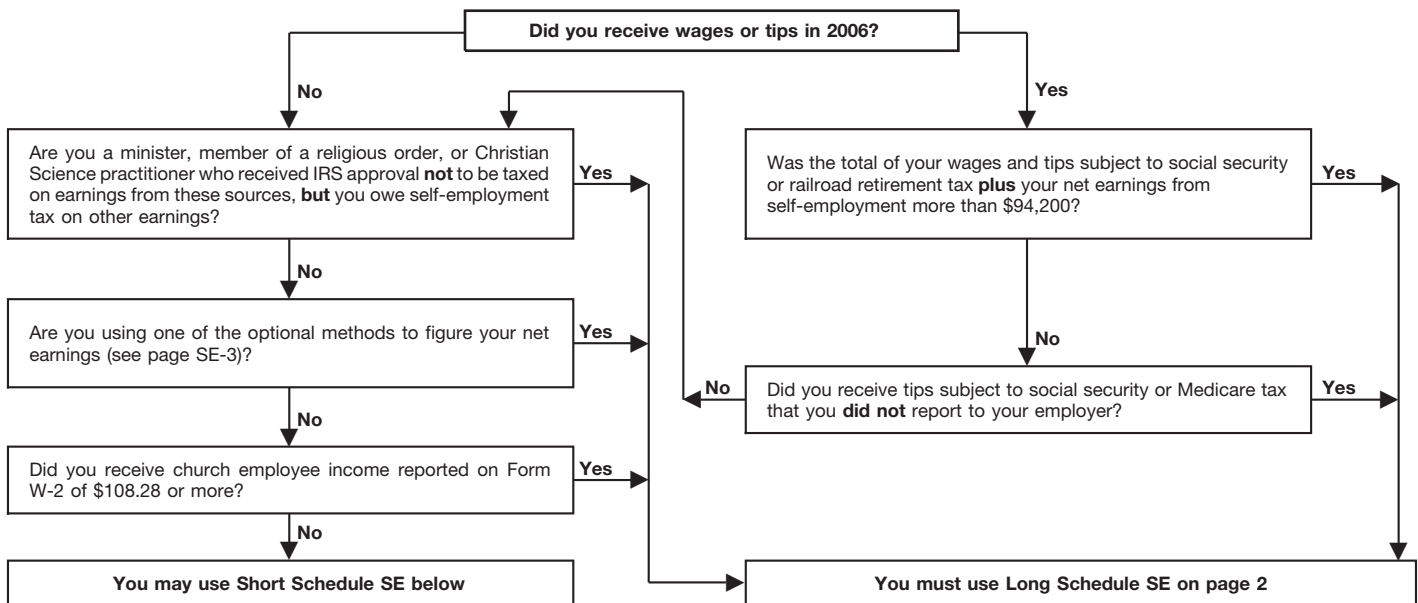
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious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

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

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

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	650,651	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report	2	16,705,779	
3	Combine lines 1 and 2	3		
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	17,078,389	
5	Self-employment tax. If the amount on line 4 is: • \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on Form 1040, line 58.	5	17,074,708	
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6		

NUMBER OF RETURNS FILED FOR SELECTED LINES

Schedule SE (Form 1040) 2006

Attachment Sequence No. 17

Page 2

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶		
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Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1	650,651	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	16,705,779	
3 Combine lines 1 and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	17,078,389	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income, enter -0- and continue.	4c	17,053,273	
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	41,507	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6	17,074,708	
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2006	7	94,200	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$94,200 or more, skip lines 8b through 10, and go to line 11	8a	1,815,435	
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b	28,988	
c Add lines 8a and 8b	8c	1,829,282	
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	16,407,370	
11 Multiply line 6 by 2.9% (.029)	11	17,074,708	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12	17,074,708	
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$2,400, or (b) your net farm profits ² were less than \$1,733.			
14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15	22,218	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	9,629	

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

³From 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.

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

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

Employee Business Expenses

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

2006
Attachment
Sequence No. **54**

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 8,664,367 Includes 4,210,735 Form 2106-EZ's		

Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
Step 1 Enter Your Expenses				
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	5,134,256		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	2,009,909		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	1,837,488		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4	5,281,461		
5 Meals and entertainment expenses (see instructions)			3,000,920	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	7,769,790		

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	453,154		176,812
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.	8	7,758,560		2,981,519
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)	9			2,981,519
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20 (or on Schedule A (Form 1040NR), line 9). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10			7,901,026

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 2106 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

Table with 3 columns: Line number, Description, and Vehicle 1/2 data. Includes lines 11-21 for general information and checkboxes for questions 18-21.

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

Table with 3 columns: Line number, Description, and Vehicle 1/2 data. Line 22: Multiply line 13 by 44.5¢ (.445). Vehicle 2 value: 4,381,687.

Section C—Actual Expenses

Table with 3 columns: Line number, Description, and Vehicle 1/2 data. Includes lines 23-29 for actual expenses. Line 29: Add lines 27 and 28. Enter total here and on line 1. Vehicle 1 value: 490,775.

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

Table with 3 columns: Line number, Description, and Vehicle 1/2 data. Includes lines 30-38 for depreciation of vehicles.

Form **2106-EZ**

NUMBER OF RETURNS FILED FOR SELECTED LINES
Unreimbursed Employee Business Expenses

OMB No. 1545-0074

2006

Attachment
Sequence No. **54A**

Department of the Treasury
Internal Revenue Service (99)

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

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 4,210,735		

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2006.

Caution: You can use the standard mileage rate for 2006 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 44.5¢ (.445)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: \$ _____ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 20 (or on Schedule A (Form 1040NR), line 9). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /
- 8 Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other
- 9 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 10 Was your vehicle available for personal use during off-duty hours? Yes No
- 11a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

NUMBER OF RETURNS FILED FOR SELECTED LINES
Child and Dependent Care Expenses

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

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

OMB No. 1545-0074
2006
Attachment Sequence No. 21

Name(s) shown on return Total Forms Filed = 7,269,042
Your social security number

Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions.

- Dependent Care Benefits
Qualifying Person(s)
Qualified Expenses

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you need more space, use the bottom of page 2.)

Table with 4 columns: (a) Care provider's name, (b) Address, (c) Identifying number (SSN or EIN), (d) Amount paid. Includes a row with amount 7,210,946.

Did you receive dependent care benefits?
No -> Complete only Part II below.
Yes -> Complete Part III on the back next.

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

Part II Credit for Child and Dependent Care Expenses

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

Table with 3 columns: (a) Qualifying person's name (First, Last), (b) Qualifying person's social security number, (c) Qualified expenses you incurred and paid in 2006.

Table for lines 3-11: 3 Add the amounts in column (c) of line 2. 4 Enter your earned income. 5 If married filing jointly, enter your spouse's earned income. 6 Enter the smallest of line 3, 4, or 5. 7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. 9 Multiply line 6 by the decimal amount on line 8. 10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47, or Form 1040NR, line 43, minus any amount on Form 1040NR, line 44. 11 Credit for child and dependent care expenses.

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 2441 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	1,057,526	
13	Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions	13	6,178	
14	Enter the amount, if any, you forfeited or carried forward to 2007. See instructions	14	(71,685)	
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2006 for the care of the qualifying person(s)	16	1,136,383	
17	Enter the smaller of line 15 or 16	17		
18	Enter your earned income . See instructions	18	7,071,684	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 18. 	19	4,265,045	
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	21	14,281	
22	Subtract line 21 from line 15	22		
23	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions	24	6,877	
25	Enter the smaller of line 20 or 23	25		
26	Enter the amount from line 24	26		
27	Excluded benefits. Subtract line 26 from line 25. If zero or less, enter -0-	27	796,180	
28	Taxable benefits. Subtract line 27 from line 22. 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".	28	290,198	

To claim the child and dependent care credit, complete lines 29-33 below.

29	Enter \$3,000 (\$6,000 if two or more qualifying persons)	29		
30	Add lines 24 and 27	30	802,753	
31	Subtract line 30 from line 29. If zero or less, stop . You cannot take the credit. Exception. If you paid 2005 expenses in 2006, see the instructions for line 9	31		
32	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 30 above. Then, add the amounts in column (c) and enter the total here	32		
33	Enter the smaller of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4-11	33	6,815,786	

3468

Investment Credit

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

Attach to your tax return. See instructions.

OMB No. 1545-0155

Attachment Sequence No. 52

Name(s) shown on return

Total Forms Filed = 35,590

Identifying number

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

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

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

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

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

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

f Other pre-1936 buildings \$ 3,443 x 10% (.10)

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

h Other certified historic structures \$ 4,601 x 20% (.20)

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

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

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

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

2 Energy credit:

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

2a 740

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

2b 1,800

Qualified fuel cell property (see instructions):

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

2c

d Kilowatt capacity of property in c above x \$1,000

2d

e Enter the lesser of line 2c or 2d

2e *

Qualified microturbine property (see instructions):

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

2f

g Kilowatt capacity of property in f above x \$200

2g

h Enter the lesser of line 2f or 2g

2h *

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

2i 2,538

3 Qualifying advanced coal project credit (see instructions):

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

3a

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

3b

c Total. Add lines 3a and 3b

3c 21,354

4 Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year x 20% (.20)

4 2,300

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

5 *

6 Add lines 1e through 1h, 1k, 2i, 3c, 4, and 5. Report this amount on the applicable line of Form 3800 (e.g., line 1a of the 2006 Form 3800) Nondeductible investment credit = 422

6 35,171

NUMBER OF RETURNS FILED FOR SELECTED LINES

General Business Credit

OMB No. 1545-0895

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

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

2006
Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 587,378

Identifying number

Part I Current Year Credit

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

1a Investment credit (attach Form 3468)	1a	35,171	
b Work opportunity credit (Form 5884)	1b	41,433	
c Welfare-to-work credit (Form 8861)	1c	6,772	
d Credit for increasing research activities (Form 6765)	1d	39,122	
e Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: -)	1e	79,145	
f Enhanced oil recovery credit only from partnerships and S corporations (see instructions)	1f	2,516	
g Disabled access credit (Form 8826) (do not enter more than \$5,000)	1g	10,182	
h Renewable electricity production credit (Form 8835, Section A only)	1h	1,853	
i Indian employment credit (Form 8845)	1i	3,713	
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j	69,531	
k Orphan drug credit (Form 8820)	1k	551	
l New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: -)	1l	941	
m Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1m	4,580	
n Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: -)	1n	10,685	
o Qualified railroad track maintenance credit (Form 8900)	1o	392	
p Biodiesel and renewable diesel fuels credit (attach Form 8864)	1p	2,619	
q Low sulfur diesel fuel production credit (Form 8896)	1q	1,354	
r Distilled spirits credit (Form 8906)	1r	140	
s Nonconventional source fuel credit (Form 8907)	1s	16,517	
t Energy efficient home credit (Form 8908)	1t	3,078	
u Energy efficient appliance credit (Form 8909)	1u	*	
v Alternative motor vehicle credit (Form 8910)	1v	143,188	
w Alternative fuel vehicle refueling property credit (Form 8911)	1w	286	
x Credit for contributions to selected community development corporations (Form 8847)	1x	120	
y Mine rescue team training credit (Form 8923)	1y	*	
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	1,968	
aa Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	1aa	6,767	
2 Add lines 1a through 1aa	2	455,017	
3 Passive activity credits included on line 2 (see instructions)	3	138,871	
4 Subtract line 3 from line 2	4	326,062	
5 Passive activity credits allowed for 2006 (see instructions)	5	116,159	
6 Carryforward of general business credit to 2006. See instructions for the schedule to attach	6	211,173	
7 Carryback of general business credit from 2007 (see instructions)	7		
8 Current year credit. Add lines 4 through 7	8	556,142	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2006)

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

Part II Allowable Credit

9	Regular tax before credits:							
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 							
							9	
10	Alternative minimum tax:							
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 							
							10	135,732
11	Add lines 9 and 10						11	
12a	Foreign tax credit	12a						
b	Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)	12b						
c	Qualified electric vehicle credit (Form 8834, line 20)	12c						
d	Non-business alternative motor vehicle credit (Form 8910, line 18)	12d						
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)	12e						
f	Add lines 12a through 12e						12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18						13	539,747
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	537,614					
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	221,671					
16	Tentative minimum tax:							
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 							
		16	443,063					
17	Enter the greater of line 15 or line 16						17	
18	Subtract line 17 from line 13. If zero or less, enter -0-						18	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18. Individuals, estates, and trusts: See the instructions for line 19 if claiming the research credit. C corporations: See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return:							
	<ul style="list-style-type: none"> Individuals. Form 1040, line 55 or Form 1040NR, line 50 Corporations. Form 1120, Schedule J, line 5c; or Form 1120-A, Part I, line 2 Estates and trusts. Form 1041, Schedule G, line 2c 						19	386,681

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

Moving Expenses

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2006

Attachment
 Sequence No. **62**

Name(s) shown on return

Your social security number

Total Forms Filed = 1,100,438

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

1	Transportation and storage of household goods and personal effects (see instructions)	1	971,169
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	858,721
3	Add lines 1 and 2	3	1,089,890
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	148,344
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	1,049,547

General Instructions

What's New

For 2006, the standard mileage rate for using your vehicle to move to a new home is 18 cents a mile.

Purpose of Form

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

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

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

Moving Expenses You Can Deduct

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

Who Can Deduct Moving Expenses

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



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

Distance Test

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



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

Distance Test Worksheet

Keep a Copy for Your Records



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

NUMBER OF RETURNS FILED FOR SELECTED LINES
Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

Form

4136Department of the Treasury
Internal Revenue Service
 ▶ See the separate instructions.
 ▶ Attach this form to your income tax return.

2006
 Attachment
 Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

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

Total Forms Filed = 318,754

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, 5, and 9, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	.183	}	\$ 282,903	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see Caution above line 1)	.183			
d	Exported	.184		4,474	411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$ 885	354
b	Other nontaxable use (see Caution above line 1)	.193		1,135	324
c	Exported	.194		*	412

3 Nontaxable Use of Undyed Diesel Fuel

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	}	\$ 46,469	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.22		*	353
d	Use in certain intercity and local buses (see Caution above line 1)	.17		777	350
e	Exported	.244		*	413

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	}	\$ 12,182	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see Caution above line 1)	.17		*	347
d	Exported	.244		*	414

5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade)

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene taxed at \$.244 (see Caution above line 1)		\$ 329	417
b	Kerosene taxed at \$.219 (see Caution above line 1)	.175	327	355

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2006)

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

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$.243		\$ *	360
b Use in certain intercity and local buses	.17		0	350

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$.243	}	\$ *	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17		0	347

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$ *	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200		*	417
c Nonexempt use in noncommercial aviation		.025		*	418
d Other nontaxable uses taxed at \$.244		.243		*	346
e Other nontaxable uses taxed at \$.219		.218		0	369

9 Nontaxable Use of Kerosene Used in Noncommercial Aviation

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use (other than state) taxed at \$.244 (see Caution above line 1)		\$.243		\$ 0	346
b Nontaxable use (other than state) taxed at \$.219 (see Caution above line 1)		.218		0	369

10 Reserved for future use

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 4136 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 3

11 Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	.062		\$ 0	352
b	Use in qualified local buses or school buses	.136		0	361
c	Other nontaxable use	.136		*	395

12 Alcohol Fuel Mixture Credit

Registration No. ►

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

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

13 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false. See the instructions for line 13 to see if you must attach the certificate.

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

14 Nontaxable Use of Alternative Fuel (after September 30, 2006)

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

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

15 Alternative Fuel Credit and Alternative Fuel Mixture Credit (after September 30, 2006)

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG)	\$.50	\$ 30	426
b	"P Series" fuels	.50	*	427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50	*	428
d	Liquefied hydrogen	.50	*	429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50	0	430
f	Liquid hydrocarbons derived from biomass	.50	0	431
g	Liquefied natural gas (LNG)	.50	0	432

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

Form 4136 (2006)

16 Registered Credit Card Issuers

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$ 0	360
b Kerosene sold for the exclusive use of a state or local government	.243		0	346
c Kerosene for use in aviation sold for the exclusive use of a state or local government	.218		0	369

17 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

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

18 Diesel-Water Fuel Emulsion Blending

Registration No. ►

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

19 Exported Dyed Fuels

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

20 Total income tax credit claimed. Add lines 1 through 19, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line 28f(2); Form 1120S, line 23c; Form 1041, line 24h; or the proper line of other returns. ►	20	\$ 318,754		
--	-----------	------------	--	--

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

Depreciation and Amortization
(Including Information on Listed Property)

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

Name(s) shown on return Total Forms Filed = 12,020,625	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$108,000
2	Total cost of section 179 property placed in service (see instructions)	2	3,157,889
3	Threshold cost of section 179 property before reduction in limitation	3	\$430,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	4,970,686
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	446,613
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,686,927
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	4,686,627
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	170,197
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	4,778,251
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	4,641,591
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	39,265
15	Property subject to section 168(f)(1) election	15	819
16	Other depreciation (including ACRS)	16	904,164

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	5,868,487
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Boxes Checked = 9,260 ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property	192,941				192,635
b	5-year property	1,778,817				1,778,366
c	7-year property	1,464,827				1,464,000
d	10-year property	204,344				204,343
e	15-year property	297,663				296,328
f	20-year property	87,871				87,871
g	25-year property	8,734	25 yrs.		S/L	8,734
h	Residential rental property		27.5 yrs.	MM	S/L	1,293,271
		undetermined type	3,177	27.5 yrs.	MM	S/L
i	Nonresidential real property		39 yrs.	MM	S/L	693,117
		Total GDS cost	4,650,168		MM	S/L

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a	Class life	30,122			S/L	30,119
b	12-year	3,456	12 yrs.		S/L	3,456
c	40-year	9,428	40 yrs.	MM	S/L	9,428

Part IV Summary (see instructions)

Total ADS Cost = 39,647

Total ADS Deduction = 39,644

21	Listed property. Enter amount from line 28	21	2,721,306
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	11,874,441
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 4562 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

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

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

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

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

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B—Information on Use of Vehicles

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

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36.

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

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

Table with 2 columns: Yes, No. Includes rows 37-41.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Casualties and Thefts

Form 4684

Department of the Treasury Internal Revenue Service

- See separate instructions. Attach to your tax return. Use a separate Form 4684 for each casualty or theft.

2006 Attachment Sequence No. 26

Name(s) shown on tax return

Total Forms Filed = 306,241

Identifying number

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

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

- Property A
Property B
Property C
Property D

Table with columns A, B, C, D and rows 2-9 for property details.

- 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D
11 Enter the smaller of line 10 or \$100.
12 Subtract line 11 from line 10
13 Add the amounts on line 12 of all Forms 4684
14 Add the amounts on line 4 of all Forms 4684
15-17 Calculation of loss with example values (2,855, 230,315, 107,679)
18 Is line 17 less than line 16?
19 Enter 10% of your adjusted gross income
20 Subtract line 19 from line 18
21 Add lines 17 and 20

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 4684 (2006)

Attachment Sequence No. 26

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

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

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

- Property A _____
- Property B _____
- Property C _____
- Property D _____

		Properties			
		A	B	C	D
23	Cost or adjusted basis of each property	23			
24	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 Note: If line 23 is more than line 24, skip line 25.	24			
25	Gain from casualty or theft. If line 24 is more than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	25			
26	Fair market value before casualty or theft	26			
27	Fair market value after casualty or theft	27			
28	Subtract line 27 from line 26	28			
29	Enter the smaller of line 23 or line 28 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.	29			
30	Subtract line 24 from line 29. If zero or less, enter -0-	30			
31	Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions).	31			

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental or royalty property	(ii) Income-producing and employee property	

Casualty or Theft of Property Held One Year or Less

32	() ()	() ()	
33	Totals. Add the amounts on line 32	33	() ()
34	Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	34	29,276
35	Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22, or Schedule A (Form 1040NR), line 11. Estates and trusts, partnerships, and S corporations, see instructions.	35	

Casualty or Theft of Property Held More Than One Year

36	Casualty or theft gains from Form 4797, line 32	36	3,132
37	() ()	() ()	
38	Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)	38	(40,162) ()
39	Total gains. Add lines 36 and 37, column (c)	39	8,206
40	Add amounts on line 38, columns (b)(i) and (b)(ii)	40	43,953
41	If the loss on line 40 is more than the gain on line 39: a Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	41a	38,662
	b Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22 or Schedule A (Form 1040NR), line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	41b	7,300
42	If the loss on line 40 is less than or equal to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	42	6,737
Note: Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.			

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**
Department of the Treasury
Internal Revenue Service (99)

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

OMB No. 1545-0184

2006

Attachment
Sequence No. **27**

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

Name(s) shown on return	Total Forms Filed = 3,133,256	Identifying number
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1 Enter the gross proceeds from sales or exchanges reported to you for 2006 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).	1	243,326
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Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						1,956,266
3 Gain, if any, from Form 4684, line 42						3 6,489
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 318,334
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 14,322
6 Gain, if any, from line 32, from other than casualty or theft						6 628,976
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						7 2,676,532
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8 184,418
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions).						9 110,278

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						399,964
11 Loss, if any, from line 7						11 (770,366)
12 Gain, if any, from line 7 or amount from line 8, if applicable						12 184,418
13 Gain, if any, from line 31						13 571,901
14 Net gain or (loss) from Form 4684, lines 34 and 41a						14 20,319
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15 3,040
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16 5,214
17 Combine lines 10 through 16						17 1,719,745
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						18a *
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b 1,719,605

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2006)

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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 4797 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	547,931
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975 (see instructions)	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	25,729
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage (see instructions)	27b	
c	Enter the smaller of line 24 or 27b	27c	*
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	
b	Enter the smaller of line 24 or 28a	28b	2,991
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
b	Enter the smaller of line 24 or 29a (see instructions)	29b	*

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

30	Total gains for all properties. Add property columns A through D, line 24	30	980,205
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	571,859
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6	32	630,451

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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4835**

Farm Rental Income and Expenses
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)

OMB No. 1545-0074

2006

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 635,521

A Did you actively participate in the operation of this farm during 2006 (see instructions)? . . . Y = 505,119 . . . Yes No

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

1 Income from production of livestock, produce, grains, and other crops	1	315,868	
2a Cooperative distributions (Form(s) 1099-PATR) 2a 110,470 2b Taxable amount	2b		
3a Agricultural program payments (see instructions) 3a 342,530 3b Taxable amount	3b	338,162	
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election	4a	2,907	
b CCC loans forfeited 4b *	4c		
5 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2006 5a 36,799 5b Taxable amount	5b	35,944	
c If election to defer to 2007 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2005	5d		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	272,563	
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	591,405	

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

8 Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8		21 Pension and profit-sharing plans	21	*
9 Chemicals	9		22 Rent or lease:		
10 Conservation expenses (see instructions)	10		a Vehicles, machinery, and equipment (see instructions)	22a	
11 Custom hire (machine work)	11	79,126	b Other (land, animals, etc.)	22b	
12 Depreciation and section 179 expense deduction not claimed elsewhere	12	191,724	23 Repairs and maintenance	23	176,189
13 Employee benefit programs other than on line 21 (see Schedule F instructions)	13	*	24 Seeds and plants	24	87,758
14 Feed	14		25 Storage and warehousing	25	
15 Fertilizers and lime	15		26 Supplies	26	103,885
16 Freight and trucking	16		27 Taxes	27	435,845
17 Gasoline, fuel, and oil	17	105,339	28 Utilities	28	
18 Insurance (other than health)	18		29 Veterinary, breeding, and medicine	29	
19 Interest:			30 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	19a	52,125	a	30a	
b Other	19b	39,942	b	30b	
20 Labor hired (less employment credits) (see Schedule F instructions)	20	28,449	c	30c	
			d	30d	
			e	30e	
			f	30f	
			g	30g	
31 Total expenses. Add lines 8 through 30g (see instructions) ▶	31	523,110			
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go to line 33	32	600,200			
33 If line 32 is a loss, check the box that describes your investment in this activity (see instructions) At risk (either box checked) = 138,881			33a <input type="checkbox"/> All investment is at risk.		
			33b <input type="checkbox"/> Some investment is not at risk.		
You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40 Nondeductible loss (+)/Suspended loss carryover (-) = 28,936			33c	129,276	

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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **4952**
 Department of the Treasury
 Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES
Investment Interest Expense Deduction

OMB No. 1545-0191

2006

Attachment
 Sequence No. **51**

▶ Attach to your tax return.

Name(s) shown on return	Total Forms Filed = 1,813,952	Identifying number
-------------------------	-------------------------------	--------------------

Part I Total Investment Interest Expense		
1	Investment interest expense paid or accrued in 2006 (see instructions)	1,402,827
2	Disallowed investment interest expense from 2005 Form 4952, line 7	759,647
3	Total investment interest expense. Add lines 1 and 2	1,759,929

Part II Net Investment Income		
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	1,744,733
4b	Qualified dividends included on line 4a	1,341,495
4c	Subtract line 4b from line 4a	1,718,678
4d	Net gain from the disposition of property held for investment	869,929
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	811,876
4f	Subtract line 4e from line 4d	396,833
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	212,879
4h	Investment income. Add lines 4c, 4f, and 4g	1,733,906
5	Investment expenses (see instructions)	544,065
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	1,642,465

Part III Investment Interest Expense Deduction		
7	Disallowed investment interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero or less, enter -0-	774,318
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	1,588,443

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 2006 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 2005.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

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

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

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

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

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

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

Part II—Net Investment Income

Line 4a

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES
Tax on Lump-Sum Distributions
(From Qualified Plans of Participants Born Before January 2, 1936)
▶ Attach to Form 1040, Form 1040NR, or Form 1041.

OMB No. 1545-0193

2006
Attachment
Sequence No. **28**

Name of recipient of distribution

Total Forms Filed = 13,439

Identifying number

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

	Yes	No
1 Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form	1 Y =	13,439
2 Did you roll over any part of the distribution? If "Yes," do not use this form	2 Y =	13,439
3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3 Y =	13,439
4 Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 and 4, do not use this form.	4 Y =	13,439
5a Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do not use this form for a 2006 distribution from your own plan	5a Y =	13,439
b If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," do not use the form for this distribution	5b Y =	10,576

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

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

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

8 Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	8	12,419	
9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9	0	
10 Total taxable amount. Subtract line 9 from line 8	10	12,419	
11 Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-	11	0	
12 Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip lines 13 through 16, enter this amount on line 17, and go to line 18	12	12,419	
13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000	13		
14 Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0-	14		
15 Multiply line 14 by 20% (.20)	15		
16 Minimum distribution allowance. Subtract line 15 from line 13	16	11,512	
17 Subtract line 16 from line 12	17		
18 Federal estate tax attributable to lump-sum distribution	18	*	
19 Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19		
20 Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places)	20	.	
21 Multiply line 16 by the decimal on line 20	21		
22 Subtract line 21 from line 11	22		
23 Multiply line 19 by 10% (.10)	23		
24 Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24	11,767	
25 Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line 29, and go to line 30	25		
26 Multiply line 22 by 10% (.10)	26		
27 Tax on amount on line 26. Use the Tax Rate Schedule in the instructions	27		
28 Multiply line 27 by ten (10)	28		
29 Subtract line 28 from line 25. Multiple recipients, see instructions ▶	29	11,767	
30 Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 41, or Form 1041, Schedule G, line 1b, whichever applies ▶	30	12,787	

Form **5329**

NUMBER OF RETURNS FILED FOR SELECTED LINES
**Additional Taxes on Qualified Plans
 (Including IRAs) and Other Tax-Favored Accounts**

OMB No. 1545-0074

2006

Attachment
 Sequence No. **29**

Department of the Treasury
 Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name of individual subject to additional tax. If married filing jointly, see instructions.		Your social security number
Total Forms Filed = 1,469,483		: : : :
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here ▶ <input type="checkbox"/>

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or on Form 1040NR, line 55, without filing Form 5329. See the instructions for Form 1040, line 60, or for Form 1040NR, line 55.

Part I Additional Tax on Early Distributions

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

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3	1,185,109	
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	4	1,184,932	
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

Part II Additional Tax on Certain Distributions From Education Accounts

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

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7	54,179	
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	8	54,830	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2006 than is allowable or you had an amount on line 17 of your 2005 Form 5329.

9	Enter your excess contributions from line 16 of your 2005 Form 5329 (see instructions). If zero, go to line 15	9		
10	If your traditional IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2006 traditional IRA distributions included in income (see instructions)	11		
12	2006 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2006 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16	30,929	
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	17	30,891	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2006 than is allowable or you had an amount on line 25 of your 2005 Form 5329.

18	Enter your excess contributions from line 24 of your 2005 Form 5329 (see instructions). If zero, go to line 23	18		
19	If your Roth IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20	2006 distributions from your Roth IRAs (see instructions)	20		
21	Add lines 19 and 20	21		
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23	Excess contributions for 2006 (see instructions)	23		
24	Total excess contributions. Add lines 22 and 23	24	43,646	
25	Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	25	43,646	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 5329 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2006 were more than is allowable or you had an amount on line 33 of your 2005 Form 5329.

26	Enter the excess contributions from line 32 of your 2005 Form 5329 (see instructions). If zero, go to line 31			26	
27	If the contributions to your Coverdell ESAs for 2006 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27			
28		28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 2006 (see instructions)			31	
32	Total excess contributions. Add lines 30 and 31			32	*
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55			33	*

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2006 than is allowable or you had an amount on line 41 of your 2005 Form 5329.

34	Enter the excess contributions from line 40 of your 2005 Form 5329 (see instructions). If zero, go to line 39			34	
35	If the contributions to your Archer MSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35			
36		36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 2006 (see instructions)			39	
40	Total excess contributions. Add lines 38 and 39			40	3,817
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55			41	3,817

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2006 than is allowable or you had an amount on line 49 of your 2005 Form 5329.

42	Enter the excess contributions from line 48 of your 2005 Form 5329. If zero, go to line 47			42	
43	If the contributions to your HSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43			
44		44			
45	Add lines 43 and 44			45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46	
47	Excess contributions for 2006 (see instructions)			47	
48	Total excess contributions. Add lines 46 and 47			48	82,607
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55			49	69,939

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

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

50	Minimum required distribution for 2006 (see instructions)			50	
51	Amount actually distributed to you in 2006			51	
52	Subtract line 51 from line 50. If zero or less, enter -0-			52	7,622
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60, or Form 1040NR, line 55			53	10,901

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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Residential Energy Credits

OMB No. 1545-0074

Form **5695**

Department of the Treasury
Internal Revenue Service

- ▶ See instructions.
- ▶ Attach to Form 1040 or Form 1040NR.

2006
Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 4,361,437

Your social security number

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

<p>1 Were the qualified energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions) ▶</p> <p>Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.</p>		Yes Boxes Checked = 4,350,898 <input type="checkbox"/> Yes <input type="checkbox"/> No											
<p>2 Qualified energy efficiency improvements (see instructions).</p> <p>a Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home</p> <p>b Exterior windows (including skylights). Do not enter more than \$2,000</p> <p>c Exterior doors</p> <p>d Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">2a</td> <td style="width: 60%; text-align: right;">1,460,348</td> <td style="width: 30%;"></td> </tr> <tr> <td style="text-align: center;">2b</td> <td style="text-align: right;">1,871,128</td> <td></td> </tr> <tr> <td style="text-align: center;">2c</td> <td style="text-align: right;">1,418,741</td> <td></td> </tr> <tr> <td style="text-align: center;">2d</td> <td style="text-align: right;">69,920</td> <td></td> </tr> </table>	2a	1,460,348		2b	1,871,128		2c	1,418,741		2d	69,920	
2a	1,460,348												
2b	1,871,128												
2c	1,418,741												
2d	69,920												
<p>3 Add lines 2a through 2d</p>	<p>3 3,353,701</p>												
<p>4 Multiply line 3 by 10% (.10)</p>	<p>4 3,352,062</p>												
<p>5 Residential energy property costs (see instructions).</p> <p>a Energy-efficient building property. Do not enter more than \$300</p> <p>b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150</p> <p>c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">5a</td> <td style="width: 60%; text-align: right;">676,289</td> <td style="width: 30%;"></td> </tr> <tr> <td style="text-align: center;">5b</td> <td style="text-align: right;">1,080,293</td> <td></td> </tr> <tr> <td style="text-align: center;">5c</td> <td style="text-align: right;">234,435</td> <td></td> </tr> </table>	5a	676,289		5b	1,080,293		5c	234,435				
5a	676,289												
5b	1,080,293												
5c	234,435												
<p>6 Add lines 5a through 5c</p>	<p>6 1,674,696</p>												
<p>7 Add lines 4 and 6</p>	<p>7 4,329,503</p>												
<p>8 Enter the smaller of line 7 or \$500 (If you jointly occupied the home, see instructions)</p>	<p>8 4,329,503</p>												
<p>9 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43</p>													
<p>10 Enter the total, if any, of your credits from Form 1040, lines 47 through 51, or Form 1040NR, lines 44 through 46</p>													
<p>11 Subtract line 10 from line 9. If zero or less, stop. You cannot take the nonbusiness energy property credit</p>													
<p>12 Nonbusiness energy property credit. Enter the smaller of line 8 or line 11</p>	<p>12 4,314,054</p>												

Before you begin: Figure the amount of any of the following credits that you are claiming.

- Child tax credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

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

13	Qualified solar electric property costs	13	25,854			
14	Multiply line 13 by 30% (.30)	14	25,551			
15	Maximum credit amount	15	2,000			
16	Enter the smaller of line 14 or line 15	16			25,551	
17	Qualified solar water heating property costs	17	24,357			
18	Multiply line 17 by 30% (.30)	18	24,357			
19	Maximum credit amount	19	2,000			
20	Enter the smaller of line 18 or line 19	20			24,357	
21	Qualified fuel cell property costs	21	1,519			
22	Multiply line 21 by 30% (.30)	22	1,519			
23	Kilowatt capacity of property on line 21 above ▶ X \$1,000	23	11,636			
24	Enter the smaller of line 22 or line 23	24			1,006	
25	Add lines 16, 20, and 24	25			49,460	
26	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	26				
27	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51, 53, and 54, plus the amount, if any, from line 12 of this form. 1040NR filers: Enter the total, if any, of your credits from Form 1040NR, lines 44 through 46, 48, and 49, plus the amount, if any, from line 12 of this form.	27	607,540			
28	Subtract line 27 from line 26. If zero or less, enter -0- here and on line 29	28			4,333,932	
29	Residential energy efficient property credit. Enter the smaller of line 25 or line 28	29			44,616	
30	Credit carryforward to 2007. If line 29 is less than line 25, subtract line 29 from line 25	30	8,133			

Part III Current Year Residential Energy Credits

31	Add lines 12 and 29. Enter here and on Form 1040, line 52, or Form 1040NR, line 47	31			4,341,093	
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NUMBER OF RETURNS FILED FOR SELECTED LINES

5884

Work Opportunity Credit

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

OMB No. 1545-0219

Attachment
Sequence No. **77**

▶ **Attach to your tax return.**

Name(s) shown on return		Identifying number	
Total Forms Filed = 18,431			
1	Enter on the applicable line below the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before the applicable date in the instructions and are certified (if required) as members of a targeted group.		
a	Employees who worked for you at least 120 hours but fewer than 400 hours \$ _____ × 25% (.25)	1a	1,030
b	Employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b	1,885
2	Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages	2	2,233
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3	16,288
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800) Nondeductible credit = *	4	18,431
5	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800)	6	

General Instructions

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

What's New

The Tax Relief and Health Care Act of 2006 extended the work opportunity credit to cover employees who begin work for the employer before January 1, 2008.

For employees who begin work for the employer after December 31, 2006, the act also expanded the definition of a targeted group employee, and increased the timeframe for submitting Form 8850. For more information on these changes, see Publication 553, Highlights of 2006 Tax Changes.

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1b of Form 3800.

The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, enterprise community, or renewal community to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

How To Claim the Credit

Generally, you must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 21st calendar day after the individual begins work (the 28th day if the employee begins work after December 31, 2006). If the SESA denies the request, it will provide a written explanation of the reason for denial. If a certification is revoked because it was based on false information provided by the worker, wages paid after the date you receive the notice of revocation do not qualify for the credit.

Hurricane Katrina employee. A Hurricane Katrina employee is an employee who had a main home in the core disaster area on August 28, 2005, and, within a two-year period beginning on that date, was hired for a job whose principal place of employment is in the core disaster area. The certification requirements described above do not apply to Hurricane Katrina employees. Instead, the worker must show the employer reasonable evidence that the worker is a Hurricane Katrina employee. An employer may use Form 8850 to accept reasonable evidence that the worker is a Hurricane Katrina employee. If the employer discovers that the worker is not a Hurricane Katrina employee, wages paid after the date of discovery will not qualify for the credit.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884-A**

(October 2006)
Department of the Treasury
Internal Revenue Service

**Credits for Employers Affected by
Hurricane Katrina, Rita, or Wilma**

► Attach to your tax return.

OMB No. 1545-1978

Attachment
Sequence No. **77A**

Name(s) shown on return

Total Forms Filed = 6,260

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1a Employers affected by Hurricane Katrina, enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006, while the business was inoperable	1a	656		
b Employers affected by Hurricane Rita, enter the total qualified wages paid or incurred after September 23, 2005, and before January 1, 2006, while the business was inoperable	1b	*		
c Employers affected by Hurricane Wilma, enter the total qualified wages paid or incurred after October 23, 2005, and before January 1, 2006, while the business was inoperable	1c	.0		
d Add amounts from lines 1a, 1b, and 1c	1d	656		
2 Enter 40% of line 1d. You must subtract this amount from your deduction for salaries and wages	2		656	
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts	3		5,063	
4 Current year credit. Add lines 2 and 3. Report this amount on the applicable line of Form 3800. If you have a credit from Section B, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions	4		5,655	

SECTION B. Hurricane Katrina Housing Credit (see instructions)

5 Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 2006 (see instructions)	5	156		
6 Enter 30% of line 5. You must subtract this amount from your deduction for salaries and wages	6	*		
7 Hurricane Katrina housing credit from partnerships, S corporations, cooperatives, estates, and trusts	7	608		
8 Current year credit. Add lines 6 and 7. Report this amount on the applicable line of Form 3800. If you have a credit from Section A, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions	8	713		

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 47425B

Form **5884-A** (10-2006)

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

Form **6198**
 Department of the Treasury
 Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

At-Risk Limitations

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

OMB No. 1545-0712

2006

Attachment Sequence No. **31**

Name(s) shown on return	Identifying number
Total Forms Filed = 402,575	

Description of activity (see page 2 of the instructions)

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

1 Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2 Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:			
a Schedule D	2a		
b Form 4797	2b		
c Other form or schedule	2c		
3 Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3		
4 Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()	
5 Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	401,004	

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

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

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2005, see page 4 of the instructions.

11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12 Increases at effective date	12		
13 Add lines 11 and 12	13		
14 Decreases at effective date	14		
15 Amount at risk (check box that applies):			
a <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15		
b <input type="checkbox"/> From 2005 Form 6198, line 19b. Do not enter the amount from line 10b of the 2005 form.			
16 Increases since (check box that applies):	16		
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your 2005 tax year	17		
17 Add lines 15 and 16	17		
18 Decreases since (check box that applies):			
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your 2005 tax year	18		
19a Subtract line 18 from line 17	19a		
b If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20 Amount at risk. Enter the larger of line 10b or line 19b	20	194,876	
21 Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover.	21	(196,718)	

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

NUMBER OF RETURNS FILED FOR SELECTED LINES
Alternative Minimum Tax—Individuals

Form 6251
Department of the Treasury
Internal Revenue Service (99)

OMB No. 1545-0074

2006

Attachment
Sequence No. 32

See separate instructions.

Attach to Form 1040 or Form 1040NR.

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

Total Forms Filed = 8,683,021

Your social security number

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

Table with 28 rows detailing Alternative Minimum Taxable Income components such as Schedule A adjustments, medical and dental expenses, taxes, mortgage interest, miscellaneous deductions, and other adjustments, ending with an alternative minimum taxable income of 8,681,086.

Part II Alternative Minimum Tax Child under 18 = 84,375

Table with 6 rows detailing Alternative Minimum Tax calculations including exemptions for children under age 18, adjustments for filing status, and final alternative minimum tax of 3,965,915.

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30				36		
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 10 of the instructions)	37	4,675,971				
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 10 of the instructions)	38	567,025				
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary)	39	4,656,647				
40	Enter the smaller of line 36 or line 39				40		
41	Subtract line 40 from line 36				41		
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result				42	4,234,693	
43	Enter: <ul style="list-style-type: none"> • \$61,300 if married filing jointly or qualifying widow(er), • \$30,650 if single or married filing separately, or • \$41,050 if head of household. 	43					
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44					
45	Subtract line 44 from line 43. If zero or less, enter -0-	45					
46	Enter the smaller of line 36 or line 37	46					
47	Enter the smaller of line 45 or line 46	47					
48	Multiply line 47 by 5% (.05)				48	806,437	
49	Subtract line 47 from line 46	49					
50	Multiply line 49 by 15% (.15)				50	4,177,975	
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.						
51	Subtract line 46 from line 40	51					
52	Multiply line 51 by 25% (.25)				52	472,867	
53	Add lines 42, 48, 50, and 52				53		
54	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				54	4,602,023	
55	Enter the smaller of line 53 or line 54 here and on line 31				55		

Installment Sale Income

Form

6252

Department of the Treasury Internal Revenue Service

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

2006 Attachment Sequence No. 79

Name(s) shown on return

Total Forms Filed = 888,811

Identifying number

- 1 Description of property
2a Date acquired (month, day, year)
b Date sold (month, day, year)
3 Was the property sold to a related party...
4 Was the property you sold to a related party a marketable security?

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

Table with 5 main rows and 12 sub-rows for adjustments. Line 5: 152,411; Line 13: 132,562; Line 14: 151,812; Line 15: 2,531; Line 16: 151,112; Line 17: 1,950; Line 18: 148,821.

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

Table with 6 main rows. Line 21: 823,367; Line 22: 823,443; Line 23: 748,335; Line 24: 818,207; Line 25: 3,154; Line 26: 816,901.

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

- 27 Name, address, and taxpayer identifying number of related party
28 Did the related party resell or dispose of the property...
29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met.
30 Selling price of property sold by related party
31 Enter contract price from line 18 for year of first sale
32 Enter the smaller of line 30 or line 31
33 Total payments received by the end of your 2006 tax year
34 Subtract line 33 from line 32. If zero or less, enter -0-
35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale
36 Enter the part of line 35 that is ordinary income under the recapture rules
37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797

NUMBER OF RETURNS FILED FOR SELECTED LINES

**Gains and Losses From Section 1256
Contracts and Straddles**

OMB No. 1545-0644

Form **6781**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2006
Attachment
Sequence No. **82**

Name(s) shown on tax return

Total Forms Filed = 289,440

Identifying number

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

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	285,341
4 Form 1099-B adjustments. See instructions and attach schedule	4	3,250
5 Combine lines 3 and 4	5	286,712
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	1,430
7 Combine lines 5 and 6	7	285,376
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	280,448
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	284,181

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

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a	(1,037)
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b	(210)

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12						
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a	698
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b	159

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Noncash Charitable Contributions

Form 8283 (Rev. December 2006) Department of the Treasury Internal Revenue Service

Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property. See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. 155

Name(s) shown on your income tax return

Total Forms Filed = 6,148,798

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

Table with 2 columns: (a) Name and address of the donee organization, (b) Description of donated property. Rows A through E.

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

Table with 6 columns: (c) Date of the contribution, (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) Fair market value, (h) Method used to determine the fair market value. Rows A through E.

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest. If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year, (2) For any prior tax years.

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Form fields for organization name, address, and city/ZIP code.

d For tangible property, enter the place where the property is located or kept.

e Name of any person, other than the donee organization, having actual possession of the property.

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Yes/No grid for questions 3a, b, and c.

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8283 (Rev. 12-2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Name(s) shown on your income tax return Identifying number

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

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

- 4 Check the box that describes the type of property donated: Art* (contribution of \$20,000 or more), Art* (contribution of less than \$20,000), Collectibles**, Qualified Conservation Contribution, Other Real Estate, Intellectual Property, Equipment, Securities, Other

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

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

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

Table with 3 main columns: (a) Description of donated property, (b) Physical condition, (c) Appraised fair market value. Includes rows A, B, C, D and sub-tables for (d) Date acquired, (e) How acquired, (f) Donor's cost, (g) Bargain sales, (h) Amount claimed, (i) Average trading price.

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

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

Signature of taxpayer (donor) Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued.

Sign Here Signature Title Date

Business address (including room or suite no.) Identifying number

City or town, state, and ZIP code

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

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

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form.

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

Name of charitable organization (donee) Employer identification number Address (number, street, and room or suite no.) City or town, state, and ZIP code Authorized signature Title Date

Form **8396**
Department of the Treasury
Internal Revenue Service

Mortgage Interest Credit

(For Holders of Qualified Mortgage Credit Certificates Issued by State or Local Governmental Units or Agencies)

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

OMB No. 1545-0074

2006

Attachment Sequence No. **138**

Name(s) shown on your tax return **Total Forms Filed = 55,834** Your social security number

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

Name of Issuer of Mortgage Credit Certificate Mortgage Credit Certificate Number Issue Date

Part I Current Year Mortgage Interest Credit

Table with 11 rows and 3 columns: Line number, Description, and Amount. Line 3: 49,237; Line 7: 55,834; Line 11: 48,897.

Part II Mortgage Interest Credit Carryforward to 2007. (Complete only if line 11 is less than line 7.)

Table with 9 rows and 3 columns: Line number, Description, and Amount.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES
Passive Activity Loss Limitations

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

OMB No. 1545-1008
2006
 Attachment
 Sequence No. **88**
 Identifying number

Total Forms Filed = 3,554,402

Part I 2006 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)				
1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	596,243		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(2,133,609)	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(770,687)	
d Combine lines 1a, 1b, and 1c.	1d	2,383,093		
Commercial Revitalization Deductions From Rental Real Estate Activities				
2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(1,157)	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(981)	
c Add lines 2a and 2b.	2c	(1,830)
All Other Passive Activities				
3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	625,811		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(1,142,743)	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(877,929)	
d Combine lines 3a, 3b, and 3c.	3d	1,595,981		

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used **4** 3,553,299

If line 4 is a loss and:

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

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

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	2,145,265		
6 Enter \$150,000. If married filing separately, see page 8	6	2,138,535		
7 Enter modified adjusted gross income, but not less than zero (see page 8) Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7	2,094,315		
8 Subtract line 7 from line 6	8	1,473,937		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	9	1,473,937		
10 Enter the smaller of line 5 or line 9. If line 2c is a loss, go to Part III. Otherwise, go to line 15.	10	1,473,937		

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

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

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	1,821		
12 Enter the loss from line 4	12			
13 Reduce line 12 by the amount on line 10	13	1,821		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	1,821		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15	835,482		
16 Total losses allowed from all passive activities for 2006. Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.	16	2,167,934		

NUMBER OF RETURNS FILED FOR SELECTED LINES

Low-Income Housing Credit

Form **8586**
 (Rev. December 2006)
 Department of the Treasury
 Internal Revenue Service (99)
 Name(s) shown on return

▶ Attach to your tax return.

OMB No. 1545-0984

Attachment Sequence No. **36a**

Total Forms Filed = 70,353

Identifying number

1	Number of Forms 8609-A attached ▶	*	
2	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)		
3	Current year credit from attached Form(s) 8609-A (see instructions)	3	773
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	4	69,590
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) Non-deductible housing credit = *	5	70,245
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6	
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800)	7	

General Instructions

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

What's New

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

Purpose of Form

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

Qualified Low-Income Housing Project

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

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

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

Recapture of Credit

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

Recordkeeping

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

Form **8606**
 Department of the Treasury
 Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Nondeductible IRAs

OMB No. 1545-0074

2006

Attachment
 Sequence No. **48**

▶ See separate instructions.

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

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

Your social security number

Total Forms Filed = 2,044,896

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

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

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2006.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2006 **and** you made nondeductible contributions to a traditional IRA in 2006 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable distribution, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2006 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2006, including those made for 2006 from January 1, 2007, through April 16, 2007 (see page 5 of the instructions)	1	693,534	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	964,520	
3	Add lines 1 and 2	3	1,270,287	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2006, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <input type="checkbox"/> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes → Go to line 4.				
4	Enter those contributions included on line 1 that were made from January 1, 2007, through April 16, 2007	4	7,920	
5	Subtract line 4 from line 3	5	1,267,377	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2006, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 5 of the instructions)	6	269,993	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2006. Do not include rollovers (other than repayments of qualified hurricane distributions), qualified charitable distributions, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	316,724	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	15,760	
9	Add lines 6, 7, and 8	9	344,488	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	14,128	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	305,679	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	316,453	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2006 and earlier years	14	1,226,129	
15a	Subtract line 12 from line 7	15a	297,350	
b	Amount on line 15a attributable to qualified hurricane distributions (see page 6 of the instructions). Also enter this amount on Form 8915, line 22	15b	1,867	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	296,690	
<p>Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 6 of the instructions).</p>				

Part II 2006 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2006 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2006, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2006. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2006 or 2007 (see page 7 of the instructions)	16	56,815
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	14,788
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	54,785

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2006. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable distribution, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2006 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	296,108
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	8,249
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	290,807
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22	191,337
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions)	23	169,295
24	Enter your basis in Roth IRA conversions (see page 7 of the instructions)	24	22,848
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	149,022
b	Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 23	25b	*
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c	150,273

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature
 Date

Paid Preparer's Use Only

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8615**
Department of the Treasury
Internal Revenue Service (99)

Tax for Children Under Age 18
With Investment Income of More Than \$1,700

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ See separate instructions.

OMB No. 1545-0074

2006

Attachment
Sequence No. **33**

Child's name shown on return	Total Forms Filed = 387,887	Child's social security number
------------------------------	-----------------------------	--------------------------------

Before you begin: If the child, the parent, or any of the parent's other children under age 18 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929**, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). Caution: See instructions before completing.	B Parent's social security number 381,860
C Parent's filing status (check one): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)	

Part I Child's Net Investment Income

1 Enter the child's investment income (see instructions)	1	385,246
2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,700. Otherwise, see instructions	2	387,887
3 Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	380,339
4 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	4	379,029
5 Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	375,423

Part II Tentative Tax Based on the Tax Rate of the Parent

6 Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	335,525
7 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	150,633
8 Add lines 5, 6, and 7 (see instructions)	8	376,436
9 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input checked="" type="checkbox"/> Boxes Checked = 346,245 ▶	9	376,436
10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 . If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/> 212,228 ▶	10	334,517
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	375,426
12a Add lines 5 and 7	12a	375,426
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	×
13 Multiply line 11 by line 12b	13	374,773

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4	14	354,885
15 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Boxes Checked = 303,171 ▶	15	355,535
16 Add lines 13 and 15	16	375,423
17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> Boxes Checked = 312,672 ▶	17	375,423
18 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	18	375,423

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

▶ See separate instructions.

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

OMB No. 1545-1073

2006

Attachment
Sequence No. 74

Form **8801**
Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Total Forms Filed = 1,340,076

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2005 Form 6251. Estates and trusts, see instructions	1	1,309,550	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	1,191,198	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(6,901)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2005, see instructions	4	1,280,978	
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2005; \$40,250 if single or head of household for 2005; or \$29,000 if married filing separately for 2005. Estates and trusts, enter \$22,500	5	1,340,076	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2005; \$112,500 if single or head of household for 2005; or \$75,000 if married filing separately for 2005. Estates and trusts, enter \$75,000	6	1,340,076	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	905,323	
8	Multiply line 7 by 25% (.25)	8	905,323	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	1,119,860	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	1,216,710	
11	<ul style="list-style-type: none"> • If for 2005 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 46 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result. 	11	Using Part III = 866,582 1,210,088	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	147,316	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	1,207,212	
14	Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55	14	1,218,987	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	907,440	

Part II Minimum Tax Credit and Carryforward to 2007

16	Enter the amount from your 2005 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56	16	1,093,122	
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	907,366	
19	2005 minimum tax credit carryforward. Enter the amount from your 2005 Form 8801, line 26	19	783,464	
20	Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions)	20	7,758	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	1,263,417	
22	Enter your 2006 regular income tax liability minus allowable credits (see instructions)	22	1,173,669	
23	Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54	23	1,146,524	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	359,035	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2006 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	359,035	
26	Minimum tax credit carryforward to 2007. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	1,035,157	

Part III Tax Computation Using Maximum Capital Gains Rates

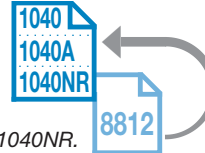
Caution. If you did not complete the 2005 Qualified Dividends and Capital Gain Tax Worksheet, the 2005 Schedule D Tax Worksheet, or Part V of the 2005 Schedule D (Form 1041), see the instructions before completing this part.

Table with 4 columns: Line number, Description, Input field, and Total field. Rows include lines 27 through 46, with instructions for each line and corresponding input/output boxes.

* The 2005 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2005 Instructions for Form 1040. The 2005 Schedule D Tax Worksheet is on page D-9 of the 2005 Instructions for Schedule D (Form 1040) (page 38 of the 2005 Instructions for Form 1041).

Form **8812**

Additional Child Tax Credit



OMB No. 1545-0074

2006

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Total Forms Filed = 15,717,145

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	15,716,985
2	Enter the amount from Form 1040, line 53, Form 1040A, line 33, or Form 1040NR, line 48	2	8,709,852
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	15,675,905
4a	Enter your total earned income (see instructions on back)	4a	15,655,827
b	Nontaxable combat pay (see instructions on back)	4b	164,524
5	Is the amount on line 4a more than \$11,300? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$11,300 from the amount on line 4a. Enter the result	5	15,480,990
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	15,480,990

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	1,572,891
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 54, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 58.	8	345,320
9	Add lines 7 and 8	9	1,741,405
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 61.	10	1,028,278
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	940,833
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	1,760,190

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	15,590,592
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Enter this amount on
Form 1040, line 68,
Form 1040A, line 41, or
Form 1040NR, line 62.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8814**

**Parents' Election To Report
Child's Interest and Dividends**

OMB No. 1545-0074

2006

Attachment
Sequence No. **40**

Department of the Treasury
Internal Revenue Service

▶ See instructions.
▶ Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return

Total Forms Filed = 294,748

Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** on page 2.

A Child's name (first, initial, and last)

Combined Totals for Form 8814

B Child's social security number

1st Child's SSN = 184,784

c If more than one Form 8814 is attached, check here . 2nd Child's SSN = 82,690 3rd Child's SSN = 23,471 ▶

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	83,521	
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	5,867	
2a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	149,773	
b Enter your child's qualified dividends included on line 2a. See the instructions	2b	94,155	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	78,331	
4 Add lines 1a, 2a, and 3. If the total is \$1,700 or less, skip lines 5 through 12 and go to line 13. If the total is \$8,500 or more, do not file this form. Your child must file his or her own return to report the income	4	185,721	
5 Base amount	5	1,700	00
6 Subtract line 5 from line 4	6	68,405	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.	
8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.	
9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	49,000	
10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	41,985	
11 Add lines 9 and 10	11	50,873	
12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	64,875	

Part II Tax on the First \$1,700 of Child's Interest and Dividends

13 Amount not taxed	13	850	00
14 Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	176,994	
15 Tax. Is the amount on line 14 less than \$850? <input type="checkbox"/> No. Enter \$85 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below. }	15	176,991	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 41.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

Form 8824
Department of the Treasury
Internal Revenue Service

OMB No. 1545-1190

2006

Attachment Sequence No. 109

Attach to your tax return.

Name(s) shown on tax return

Total Forms Filed = 207,687

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up

2 Description of like-kind property received

3 Date like-kind property given up was originally acquired (month, day, year)

4 Date you actually transferred your property to other party (month, day, year)

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement

6 Date you actually received the like-kind property from other party (month, day, year). See instructions

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III

Part II Related Party Exchange Information

8 Name of related party, Relationship to you, Related party's identifying number

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange?

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received?

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a The disposition was after the death of either of the related parties.
b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 8824 (2006)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Page 2

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

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see Reporting of multi-asset exchanges in the instructions.

Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherwise, go to line 15.

Table with 25 rows for Part III. Columns include line number, description, and numerical values. Values include 4,817, 3,924, 3,568, 29,829, 190,436, 192,625, 203,988, 200,808, 24,817, 4,664, 23,307, 25,447, 198,204, and 203,364.

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used only by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property is more than the basis of the divested property.

26 Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)

27 Description of divested property

28 Description of replacement property

Table with 12 rows for Part IV. Columns include line number, description, and numerical values. Values include / / for line 29, and 30, 31, 32, 33, 34, 35, 36, 37, 38.

Qualified Adoption Expenses

Form

8839

OMB No. 1545-0074

2006

Attachment Sequence No. 38

Department of the Treasury Internal Revenue Service

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

Name(s) shown on return

Total Forms Filed = 98,629

Your social security number

Before you begin: See Definitions on page 1 of the instructions.

Part I Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

Table with 6 columns: (a) Child's name (First, Last), (b) Child's year of birth, (c) born before 1989 and disabled, (d) a child with special needs, (e) a foreign child, (f) Child's identifying number. Rows for Child 1 and Child 2.

Caution. If the child was a foreign child, see Special rules in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received employer-provided adoption benefits, complete Part III on the back next.

Part II Adoption Credit

Table for Adoption Credit with 18 rows. Columns include Child 1, Child 2, and a final result column. Includes instructions for each line item.

For Paperwork Reduction Act Notice, see page 6 of the instructions.

Cat. No. 22843L

Form 8839 (2006)

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

Part III Employer-Provided Adoption Benefits

		Child 1		Child 2			
19	Maximum exclusion per child	19	\$10,960	00	\$10,960	00	
20	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	20					
21	Subtract line 20 from line 19	21					
22	Employer-provided adoption benefits you received in 2006. This amount should be shown in box 12 of your 2006 Form(s) W-2 with code T	22					
23	Add the amounts on line 22	23					6,532
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2006, enter the amount from line 21	24					
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31	25					
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26					
27	Is line 26 more than \$164,410? <input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$164,410 from line 26	27					
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	28			×		
29	Multiply line 25 by line 28	29					
30	Excluded benefits. Subtract line 29 from line 25	30					5,143
31	Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	31					1,694



You may be able to claim the adoption credit in Part II on the front of this form if either of the following applies.

- The total adoption expenses you paid in 2006 were not fully reimbursed by your employer and the adoption became final in 2006 or earlier.
- You adopted a child with special needs and the adoption became final in 2006.

Empowerment Zone and Renewal Community Employment Credit

Form 8844

Department of the Treasury Internal Revenue Service

Attach to your tax return.

2006 Attachment Sequence No. 99

Name(s) shown on return

Total Forms Filed = 38,475

Identifying number

Part I Current Year Credit

Table with 12 rows for Part I Current Year Credit. Columns include line number, description, and values. Values include 312, 1,041, 5,794, 7,252, and 35,760.

Part II Allowable Credit

Table with 26 rows for Part II Allowable Credit. Columns include line number, description, and values. Values include 9,725, 35,225, and 32,209.

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8853**

**Archer MSAs and
Long-Term Care Insurance Contracts**

OMB No. 1545-0074

2006

Department of the Treasury
Internal Revenue Service (99)

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

Attachment
Sequence No. **39**

Name(s) shown on return

Total Forms Filed = 89,940

Social security number of MSA
account holder. If both spouses
have MSAs, see page 1 of the instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2006?	Yes = 37,193	
1b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	Yes = 21,378	
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2006?	Yes = 26,266	
2b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	Yes = 3,909	

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

3 Total employer contributions to your Archer MSA(s) for 2006	3	6,831	
4 Archer MSA contributions you made for 2006, including those made from January 1, 2007, through April 16, 2007, that were for 2006. Do not include rollovers (see page 4 of the instructions)	4	23,010	
5 Limitation from the worksheet on page 3 of the instructions	5	19,831	
6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	6	21,205	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here and on Form 1040, line 23, or Form 1040NR, line 23	7	18,668	

Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions).

Part III Archer MSA Distributions

8a Total distributions you and your spouse received in 2006 from all Archer MSAs (see page 4 of the instructions)	8a	22,336	
b Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b	1,686	
c Subtract line 8b from line 8a	8c	21,408	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions).	9	18,361	
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	3,097	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here Boxes Checked = * <input type="checkbox"/>			
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "MSA" and the amount	11b	1,805	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2006 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

12 Total distributions you received in 2006 from all Medicare Advantage MSAs (see page 4 of the instructions)	12	1,515	
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	539	
14 Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	14	1,016	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 5 of the instructions), check here <input type="checkbox"/>			
b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "Med MSA" and the amount	15b	1,016	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See **Filing Requirements for Section C** on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here

16a Name of insured ▶ **b** Social security number of insured ▶

17 In 2006, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? Yes boxes checked = * Yes No

18 Was the insured a terminally ill individual? Yes boxes checked = * Yes No

Note: If "Yes" and the **only** payments you received in 2006 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

19	38,951
-----------	--------

Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a **qualified** LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from **qualified** LTC insurance contracts

20	32,564
-----------	--------

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)

21	680
-----------	-----

22 Add lines 20 and 21

22	33,244
-----------	--------

Note: If you checked "Yes" on line 17 above, see **Multiple Payees** on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$250 by the number of days in the LTC period

23	33,311
-----------	--------

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)

24	29,345
-----------	--------

25 Enter the **larger** of line 23 or line 24

25	41,863
-----------	--------

26 Reimbursements for qualified LTC services provided for the insured during the LTC period

26	15,816
-----------	--------

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25

27	41,419
-----------	--------

28 Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount

28	1,304
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NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8863**
 Department of the Treasury
 Internal Revenue Service (99)

Education Credits
(Hope and Lifetime Learning Credits)

▶ See instructions.
 ▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2006

Attachment
 Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 7,814,008

Your social security number

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

Part I Hope Credit. Caution: You *cannot* take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,200* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
Student # 1		3,161,550	3,161,550			3,146,001	
Student # 2		136,619	136,619			136,619	
Student # 3		3,085	3,085			3,085	
Student # 4		*	*			*	
* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, do not enter more than \$4,400. ** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of the amount in column (c) or \$2,200.							
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2	3,163,874

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
Student # 1		4,848,339	4,848,338
Student # 2		210,864	211,515
Student # 3		4,663	4,663 Stud. #4 = *
Student # 4		*	
4	Add the amounts on line 3, column (c), and enter the total		4 4,848,339
5a	Enter the smaller of line 4 or \$10,000		5a 4,848,338
b	For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)		5b 126,171
c	Subtract line 5b from line 5a		5c 4,716,320
6a	Multiply line 5b by 40% (.40)		6a 126,171
b	Multiply line 5c by 20% (.20)		6b 4,716,320
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6c 4,848,350

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c		7 7,797,425
8	Enter: \$110,000 if married filing jointly; \$55,000 if single, head of household, or qualifying widow(er)		8 7,811,681
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22		9 7,811,681
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits		10 7,771,665
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)		11 7,771,665
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12 7,770,651
13	Multiply line 7 by line 12 ▶		13 7,757,338
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		14 7,737,953
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30		15 723,101
16	Subtract line 15 from line 14. If zero or less, stop ; you cannot take any education credits		16 7,734,626
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31		17 7,725,789

* 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.

Biodiesel and Renewable Diesel Fuels Credit

Form **8864**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2006

Attachment Sequence No. **141**

Name(s) shown on return	Identifying number
Total forms filed = 2,619	

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Biodiesel (other than agri-biodiesel)	1	\$.50	*
2 Agri-biodiesel	2	\$1.00	*
3 Renewable diesel	3	\$1.00	*
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$.50	0
5 Agri-biodiesel included in a biodiesel mixture	5	\$1.00	0
6 Renewable diesel included in a renewable diesel mixture	6	\$1.00	0
7 Qualified agri-biodiesel production (gallons sold)	7	\$.10	0
8 Add lines 1 through 7. Include this amount in your income for 2006 (see instructions)	8		*
9 Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts	9		2,332
10 Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1p	10		2,619
11 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust	11		
12 Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1p	12		

General Instructions

Section references are to the Internal Revenue Code.

What's New

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1, 2, 4, or 5, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, you generally must attach a certificate from the producer identifying the product as renewable diesel and, if applicable, a statement from the reseller. However, if the certificate or statement was attached to a previously filed claim, attach a separate sheet with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agribiodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 or Publication 510, Excise Taxes for 2007, for the model certificate and statement.

Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Biodiesel includes both agri-biodiesel and biodiesel other than agri-biodiesel.

Agri-Biodiesel

Agri-biodiesel means biodiesel derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds, and from animal fats.

Form **8880**
 Department of the Treasury
 Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES
Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074
2006
 Attachment
 Sequence No. **129**

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

Name(s) shown on return

Total Forms Filed = 5,290,862

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1989, **(b)** is claimed as a dependent on someone else's 2006 tax return, or **(c)** was a **student** (see instructions).

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2006. Do not include rollover contributions	762,004	269,451
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2006 (see instructions)	4,092,160	834,148
3 Add lines 1 and 2	4,617,794	1,053,372
4 Certain distributions received after 2003 and before the due date (including extensions) of your 2006 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	192,879	96,827
5 Subtract line 4 from line 3. If zero or less, enter -0-	4,605,482	1,037,391
6 In each column, enter the smaller of line 5 or \$2,000	4,608,122	1,038,398
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit		5,276,543
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	5,275,987	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9		5,270,153
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	5,219,861	
12 1040 filers: Enter the total of your credits from lines 47 through 50. 1040A filers: Enter the total of your credits from lines 29 through 31. 1040NR filers: Enter the total of your credits from lines 44 and 45. }	809,059	
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit		5,198,472
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46		5,192,133

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8885**

NUMBER OF RETURNS FILED FOR SELECTED LINES

Health Coverage Tax Credit

OMB No. 1545-0074

2006

Attachment Sequence No. **134**

Department of the Treasury
Internal Revenue Service

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

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 22,397

Recipient's social security number

Before you begin: See **Definitions and Special Rules** that begin on page 2.



Do not complete this form if you can be claimed as a dependent on someone else's 2006 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

1 Check the boxes below for each month in 2006 that **all** of the following statements were **true** on the **first day** of that month.

- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
- You were covered by a qualified health insurance plan for which you paid the premiums.
- You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
- You were **not** enrolled in Medicaid or State Children's Health Insurance Program (CHIP).
- You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
- You were **not** imprisoned under federal, state, or local authority.
- You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (including any employer-sponsored health insurance plan of your spouse) (see the instructions for line 1 on page 3).

- January February March April May June
- July August September October November December

Part II Health Coverage Tax Credit

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC." Also, **do not** include any advance payments from Form 1099-H, box 1

2	22,397
3	*
4	22,397
5	22,397

Caution. You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.

3 Enter the total amount of any **(a)** Archer MSA and health savings account distributions used to pay for qualified health insurance coverage for all months checked on line 1 and **(b)** National Emergency Grants you received for health insurance in 2006

4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit

5 **Health coverage tax credit.** Multiply line 4 by 65% (.65). Enter the result here and on Form 1040, line 70 (check box c); Form 1040NR, line 64 (check box c); Form 1040-SS, line 9; or Form 1040-PR, line 9

Department of the Treasury
Internal Revenue Service

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

▶ **See separate instructions.**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2006 (see page 2 of the instructions) ▶		
2 HSA contributions you made for 2006 (or those made on your behalf), including those made from January 1, 2007, through April 16, 2007, that were for 2006. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see page 2 of the instructions)	2	
3 If you were under age 55 at the end of 2006, and on the first day of every month during 2006, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,700 (\$5,450 for family coverage). All others, enter the limitation from the worksheet on page 3 of the instructions	3	
4 Enter the amount you and your employer contributed to your Archer MSAs for 2006 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2006, also include any amount contributed to your spouse's Archer MSAs	4	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2006, see the instructions on page 3 for the amount to enter.	6	
7 If you were age 55 or older at the end of 2006, married, and you or your spouse had family coverage under an HDHP at any time during 2006, enter your additional contribution amount (see page 4 of the instructions)	7	
8 Add lines 6 and 7	8	
9 Employer contributions made to your HSAs for 2006	9	
10 Subtract line 9 from line 8. If zero or less, enter -0-	10	
11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 25, or Form 1040NR, line 25 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).	11	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

12a Total distributions you received in 2006 from all HSAs (see page 5 of the instructions)	12a	
b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)	12b	
c Subtract line 12b from line 12a	12c	
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	
14 Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	14	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>		
b Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "HSA" and the amount	15b	

NUMBER OF RETURNS FILED FOR SELECTED LINES
Domestic Production Activities Deduction

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

Name(s) as shown on return		Identifying number											
Total Forms Filed = 474,755													
1	Domestic production gross receipts (DPGR)		238,040										
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	2	157,096										
3	If you are using the section 861 method, enter deductions and losses definitely related to DPGR. Estates and trusts, see instructions. All others, skip line 3	3	99,516										
4	If you are using the section 861 method, enter your pro rata share of deductions and losses not definitely related to DPGR. All others, see instructions	4	162,126										
5	Add lines 2 through 4	5	231,041										
6	Subtract line 5 from line 1	6	238,484										
7	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total qualified production activities income from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code P</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code T</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S2</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code C</td> </tr> </tbody> </table>	If you are a—	Then enter the total qualified production activities income from—	a Shareholder	Schedule K-1 (Form 1120S), box 12, code P	b Partner	Schedule K-1 (Form 1065), box 13, code T		Schedule K-1 (Form 1065-B), box 9, code S2	c Beneficiary	Schedule K-1 (Form 1041), box 14, code C	7	260,685
If you are a—	Then enter the total qualified production activities income from—												
a Shareholder	Schedule K-1 (Form 1120S), box 12, code P												
b Partner	Schedule K-1 (Form 1065), box 13, code T												
	Schedule K-1 (Form 1065-B), box 9, code S2												
c Beneficiary	Schedule K-1 (Form 1041), box 14, code C												
8	Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16	8	440,337										
9	Income limitation (see instructions): <ul style="list-style-type: none"> Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	9	439,936										
10	Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15, and enter -0- on line 16	10	437,955										
11	Enter 3% of line 10	11	434,914										
12	Form W-2 wages (see instructions)	12	194,762										
13	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total Form W-2 wages from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code Q</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code U</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S3</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code D</td> </tr> </tbody> </table>	If you are a—	Then enter the total Form W-2 wages from—	a Shareholder	Schedule K-1 (Form 1120S), box 12, code Q	b Partner	Schedule K-1 (Form 1065), box 13, code U		Schedule K-1 (Form 1065-B), box 9, code S3	c Beneficiary	Schedule K-1 (Form 1041), box 14, code D	13	234,525
If you are a—	Then enter the total Form W-2 wages from—												
a Shareholder	Schedule K-1 (Form 1120S), box 12, code Q												
b Partner	Schedule K-1 (Form 1065), box 13, code U												
	Schedule K-1 (Form 1065-B), box 9, code S3												
c Beneficiary	Schedule K-1 (Form 1041), box 14, code D												
14	Add lines 12 and 13	14	408,885										
15	Form W-2 wage limitation. Enter 50% of line 14	15	408,884										
16	Enter the smaller of line 11 or line 15	16	408,589										
17	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	17	15,014										
18	Expanded affiliated group allocation (see instructions)	18	*										
19	Domestic production activities deduction. Combine lines 16 through 18 and enter the result here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable line of your return	19	420,967										

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8914**
Department of the Treasury
Internal Revenue Service

**Exemption Amount for Taxpayers Housing
Individuals Displaced by Hurricane Katrina**

OMB No. 1545-0074

2006
Attachment
Sequence No. **55**

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

Name(s) shown on your return

Total Forms Filed = 31,296



Your social security number

Part I Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days

Do not enter information for more than four individuals, for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR), or for anyone included on a Form 8914 you filed for 2005.

1	(a) First and last name	(b) Social security number (see instructions)	(c) Former address in disaster area (number and street, city or town, state, and ZIP code)	(d) Number of consecutive days housed in your main home
	First displaced individual	29,742		
	Second displaced individual	14,214		
	Third displaced individual	7,103		
	Fourth displaced individual	1,342		

Part II Exemption Amount

2	Maximum exemption amount. Enter \$2,000 (\$1,000 if married filing separately)	2	26,479
3	Did you file Form 8914 for 2005? <input type="checkbox"/> Yes. Enter the amount from your 2005 Form 8914, line 2 <input type="checkbox"/> No. Enter -0-	3	10,100
4	Subtract line 3 from line 2	4	25,800
5	Multiply \$500 by the total number of individuals listed in Part I above	5	29,742
6	Enter the smaller of line 4 or line 5	6	24,384
7	Multiply \$3,300 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)	7	31,296
8	Add lines 6 and 7	8	31,296
9	Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 10 below for your filing status? <input type="checkbox"/> No.  Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39) <input type="checkbox"/> Yes. Enter on line 9 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)	9	
10	Enter the amount shown below for your filing status. • Single—\$150,500 • Married filing jointly or Qualifying widow(er)—\$225,750 • Married filing separately—\$112,875 • Head of household—\$188,150	10	
11	Subtract line 10 from line 9. Is the result more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> Yes.  Multiply \$2,200 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR). Subtract this amount from line 8 and enter the result on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39) <input type="checkbox"/> No. Continue	11	
12	Divide line 11 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	12	
13	Multiply line 12 by 2% (.02) and enter the result as a decimal rounded to at least three places	13	
14	Multiply line 7 by line 13	14	1,636
15	Divide line 14 by 1.5	15	1,342
16	Exemption amount. Subtract line 15 from line 8. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39	16	31,296

**THE FOLLOWING PAGES OF THE TEXT ARE THE
CORRESPONDING DOLLAR AMOUNTS OF SELECTED
LINES FILED (IN THOUSANDS OF DOLLARS).**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040

U.S. Individual Income Tax Return 2006

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

Label

(See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1-Dec. 31, 2006, or other tax year beginning , 2006, ending , 20
Your first name and initial Last name
Total of all returns filed = 138,394,754
If a joint return, spouse's first name and initial Last name
1040 = 83,805,545 Electronically filed returns = 80,095,643
Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
1040A = 32,018,556
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.
1040EZ = ^22,570,653 ^Includes 742,859 1040EZ-T returns
OMB No. 1545-0074
Your social security number
Spouse's social security number
You must enter your SSN(s) above.
Checking a box below will not change your tax or refund.
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status

Check only one box.

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 19.

6a Yourself. If someone can claim you as a dependent, do not check box 6a
b Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19)
d Total number of exemptions claimed

Income

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

If you did not get a W-2, see page 23.

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

Table with 4 columns: Line number, Description, Amount, Total. Rows 7-22 including Wages, Taxable interest, Dividends, Refunds, Alimony, Business income, Capital gain, Other gains, IRA distributions, Pensions, Rental real estate, Farm income, Unemployment compensation, Social security benefits, Other income.

Adjusted Gross Income

Table with 4 columns: Line number, Description, Amount, Total. Rows 23-37 including Archer MSA deduction, Business expenses, Health savings account, Moving expenses, Self-employment tax, SEP/IRA plans, Penalty on early withdrawal, Alimony paid, IRA deduction, Student loan interest, Jury duty pay, Domestic production activities, Adjusted gross income.

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,150 Married filing jointly or Qualifying widow(er), \$10,300 Head of household, \$7,550

Table with columns for line number, description, and amount. Includes lines 38-57 covering items like Adjusted Gross Income, Standard Deduction, Taxable Income, and Total Credits.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 58-63 covering Self-employment tax, Social Security tax, and Total Tax.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line number, description, and amount. Includes lines 64-72 covering Federal income tax withheld, Earned Income Credit, and Total Payments.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

Table with columns for line number, description, and amount. Includes lines 73-77 covering Refund, Amount you owe, and Estimated tax penalty.

Third Party Designee

Form section for Third Party Designee with fields for name, phone number, and personal identification number.

Sign Here

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

Table for signatures with columns for signature, date, occupation, and daytime phone number for both taxpayer and spouse.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, firm name, EIN, and phone number.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2006

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

Label

(See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

Label HERE

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074
Your first name and initial Last name Total 1040 ONLY returns filed = 83,805,545
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 page 16. Apt. no.
Electronically filed forms 1040 Only = 43,470,129
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.
Checking a box below will not change your tax or refund.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status

Check only one box.

- 1 Single 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 19.

6a Yourself. If someone can claim you as a dependent, do not check box 6a
b Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19)
d Total number of exemptions claimed

Income

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

If you did not get a W-2, see page 23.

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

Table with 3 columns: Line number, Description, Amount. Includes lines 7-22 for various income types like wages, interest, dividends, etc.

Adjusted Gross Income

Table with 3 columns: Line number, Description, Amount. Includes lines 23-37 for deductions like Archer MSA, business expenses, health savings account, etc.

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,150 Married filing jointly or Qualifying widow(er), \$10,300 Head of household, \$7,550

Table with columns for line number, description, and amount. Includes lines 38-57 covering items like Adjusted Gross Income, Standard Deduction, Taxable Income, and Total Credits.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 58-63 covering Self-employment tax, Social Security/Medicare tax, and Total Tax.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line number, description, and amount. Includes lines 64-72 covering Federal income tax withheld, Earned Income Credit, and Total Payments.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

Table with columns for line number, description, and amount. Includes lines 73-75 covering Refund amount and Applied to 2007 estimated tax.

Amount You Owe

Table with columns for line number, description, and amount. Includes lines 76-77 covering Amount you owe and Estimated tax penalty.

Third Party Designee

Form section for Third Party Designee with fields for name, phone number, and personal identification number.

Sign Here

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

Joint return? See page 17. Keep a copy for your records.

Table with columns for signature, date, occupation, and daytime phone number for both taxpayer and spouse.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, firm name, EIN, and phone number.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 1040

Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2006

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

Label

(See instructions on page 16.) Use the IRS label. Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074 Your first name and initial Last name Electronically Filed Returns = 80,095,643 Your social security number If a joint return, spouse's first name and initial Last name 1040's E-filed = 43,470,129 Spouse's social security number Home address (number and street). If you have a P.O. box, see page 16. Apt. no. 1040A's E-filed = 23,888,067 You must enter your SSN(s) above. City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. Checking a box below will not change your tax or refund. Includes 145,972 1040EZ-T returns 1040EZ's E-filed = 12,737,447

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status

Check only one box.

- 1 Single 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 19.

6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse Boxes checked on 6a and 6b No. of children on 6c who: lived with you did not live with you due to divorce or separation (see page 20) Dependents on 6c not entered above Add numbers on lines above 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 19) d Total number of exemptions claimed

Income

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

If you did not get a W-2, see page 23.

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

Table with 3 columns: Line number, Description, Amount. Includes lines 7-22 for various income types like wages, interest, dividends, and total income.

Adjusted Gross Income

Table with 3 columns: Line number, Description, Amount. Includes lines 23-37 for adjustments like Archer MSA, business expenses, health savings, and total adjusted gross income.

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 34.

• All others: Single or Married filing separately, \$5,150 Married filing jointly or Qualifying widow(er), \$10,300 Head of household, \$7,550

Table with columns for line number, description, and amount. Includes lines 38-57 covering items like 'Amount from line 37', 'Itemized deductions', 'Taxable income', and 'Total credits'.

Other Taxes

Table with columns for line number, description, and amount. Includes lines 58-63 covering 'Self-employment tax', 'Social security and Medicare tax on tip income', and 'Additional tax on IRAs'.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with columns for line number, description, and amount. Includes lines 64-72 covering 'Federal income tax withheld', 'Earned income credit (EIC)', and 'Total payments'.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

Table with columns for line number, description, and amount. Includes lines 73-75 covering 'Amount you overpaid', 'Routing number', and 'Amount applied to your 2007 estimated tax'.

Amount You Owe

Table with columns for line number, description, and amount. Includes lines 76-77 covering 'Amount you owe' and 'Estimated tax penalty'.

Third Party Designee

Form section for Third Party Designee with fields for name, phone number, and personal identification number.

Sign Here

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

Joint return? See page 17. Keep a copy for your records.

Form section for signatures with fields for signature, date, occupation, and daytime phone number for both taxpayer and spouse.

Paid Preparer's Use Only

Form section for Paid Preparer's Use Only with fields for signature, date, firm name, EIN, and phone number.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Department of the Treasury—Internal Revenue Service

Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99) 2006

OMB No. 1545-0074

Label (See page 11.) Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (page 11)

Form header section with fields for name, address, and total forms filed (22,570,653).

Fields for social security numbers and a note: 'You must enter your SSN(s) above.'

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

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

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

Table with 3 columns: Line number, Description, and Amount. Includes lines 1-6 for income calculation.

Payments and tax

Table with 3 columns: Line number, Description, and Amount. Includes lines 7-11 for payments and tax.

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

Table with 3 columns: Line number, Description, and Amount. Includes line 12a for refund and routing/account numbers.

Amount you owe

Table with 3 columns: Line number, Description, and Amount. Includes line 13 for amount you owe.

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 20)? [] Yes. Complete the following. [] No

Fields for designee name, phone number, and personal identification number (PIN).

Sign here

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.

Joint return? See page 11. Keep a copy for your records.

Signature and occupation fields for taxpayer and spouse.

Paid preparer's use only

Fields for preparer signature, date, self-employed status, SSN/PTIN, firm name, EIN, and phone number.

Schedule 1 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

(99)

2006

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Schedules Filed = 2,324,309

Your social security number

Part I

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

Interest

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

Table with 3 columns: Line number, Description, Amount. Includes rows for listing payers and summary rows 2, 3, and 4.

Part II

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

Ordinary dividends

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

Table with 3 columns: Line number, Description, Amount. Includes row 5 for listing payers and row 6 for summary.

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) **2006**

OMB No. 1545-0074

Name(s) shown on Form 1040A	Total Schedules Filed = 2,074,518	Your social security number
-----------------------------	-----------------------------------	-----------------------------

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

- **Dependent care benefits**
- **Qualifying person(s)**
- **Qualified expenses**

Part I

Persons or organizations who provided the care

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				6,633,195

(If you need more space, use the bottom of page 2.)

You **must** complete this part.

Did you receive dependent care benefits?
--

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

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

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a)
First	Last		
			5,056,896
			1,316,594

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 27.

3	5,321,763
---	-----------

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

4	60,031,057
---	------------

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	12,642,243
---	------------

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

6	5,281,024
---	-----------

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

7	
---	--

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

If line 7 is:

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

If line 7 is:

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

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions.

8	×	9 current yr. - 1,389,344
---	---	---------------------------

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

10	
----	--

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

11	Total credit - 1,036,440
----	--------------------------

Part III

Dependent care benefits

12	Enter the total amount of dependent care benefits you received for 2006. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	238,868	
13	Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See the instructions.	13		
14	Enter the amount, if any, you forfeited or carried forward to 2007. See the instructions.	14	()	
15	Combine lines 12 through 14. See the instructions.	15		
16	Enter the total amount of qualified expenses incurred in 2006 for the care of the qualifying person(s).	16	449,062	
17	Enter the smaller of line 15 or 16.	17		
18	Enter your earned income . See the instructions.	18	60,031,057	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 18. 	19	12,642,243	
20	Enter the smallest of line 17, 18, or 19.	20		
21	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 20, or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19). 	21	195,069	
22	Taxable benefits. Subtract line 21 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	22	21,202	
To claim the child and dependent care credit, complete lines 23–27 below.				
23	Enter \$3,000 (\$6,000 if two or more qualifying persons).	23		
24	Enter the amount from line 21.	24	195,069	
25	Subtract line 24 from line 23. If zero or less, stop . You cannot take the credit. Exception. If you paid 2005 expenses in 2006, see the instructions for line 9.	25		
26	Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 21 above. Then, add the amounts in column (c) and enter the total here.	26		
27	Enter the smaller of line 25 or 26. Also, enter this amount on line 3 on the front of this schedule and complete lines 4–11.	27	5,321,763	

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **2006**

OMB No. 1545-0074

Name(s) shown on Form 1040A

Total Forms Filed = 213,818

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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

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

Part I

If your filing status is:

And by the end of 2006:

Check only one box:

Check the box for your filing status and age

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older **1**

2 You were under 65 and you retired on permanent and total disability **2**

3 Both spouses were 65 or older **3**

4 Both spouses were under 65, but only one spouse retired on permanent and total disability **4**

5 Both spouses were under 65, and both retired on permanent and total disability. **5**

Married filing jointly

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6**

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

Married filing separately

8 You were 65 or older and you lived apart from your spouse for all of 2006 **8**

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2006 **9**

Did you check box 1, 3, 7, or 8?	Yes →	Skip Part II and complete Part III on the back.
	No →	Complete Parts II and III.

Part II

Statement of permanent and total disability

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

If: **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box

- If you checked this box, you do not have to get another statement for 2006.
- If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

Part III
Figure your credit

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

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

Yes —> You **must** complete line 11.

No —> Enter the amount from line 10 on line 12 and go to line 13.

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

12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10.		12	638,205
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13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2006.			
a	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).	13a	182,831	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).	13b	*	
c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13c	187,444	

14	Enter the amount from Form 1040A, line 22.	14		
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15	If you checked (in Part I):	Enter:		
	Box 1 or 2	\$7,500		
	Box 3, 4, 5, 6, or 7	\$10,000		
	Box 8 or 9	\$5,000	15	

16	Subtract line 15 from line 14. If zero or less, enter -0-.	16	529,074	
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17	Enter one-half of line 16.	17	264,558	
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18	Add lines 13c and 17.	18	452,002	
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19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.	19	307,322	
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20	Multiply line 19 by 15% (.15).	20		
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21	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.	21		
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22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30.	22	9,160	
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AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

(Schedule B is on back)

2006

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Total scheduled filed = 49,633,233

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see page A-1)	1	110,362,922		
2	Enter amount from Form 1040, line 38	2			
3	Multiply line 2 by 7.5% (.075)	3	39,659,600		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			70,704,272
Taxes You Paid	5 State and local income taxes	5	265,306,032		Income tax = 246,381,591 General sales tax = 18,924,441
6	Real estate taxes (see page A-3)	6	156,384,349		
7	Personal property taxes	7	8,958,052		
8	Other taxes. List type and amount ▶	8	2,125,666		
9	Add lines 5 through 8	9			432,774,100
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	437,057,932		
11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11	6,093,762		
12	Points not reported to you on Form 1098. See page A-4 for special rules	12	2,591,861		
13	Investment interest. Attach Form 4952 if required. (See page A-4.)	13	24,731,289		
14	Add lines 10 through 13	14			470,474,844
Gifts to Charity	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-5	15	144,223,015		
16	Other than by cash or check. If any gift of \$250 or more, see page A-5. You must attach Form 8283 if over \$500	16	52,631,443		
17	Carryover from prior year	17	25,122,432		
18	Add lines 15 through 17	18			
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-6.)	19			5,135,555
Job Expenses and Certain Miscellaneous Deductions	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20	75,600,830		
21	Tax preparation fees.	21	5,758,548		
22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	29,472,844		
23	Add lines 20 through 22	23	110,832,221		
24	Enter amount from Form 1040, line 38	24			
25	Multiply line 24 by 2% (.02)	25	71,010,441		
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26			76,666,241
Other Miscellaneous Deductions	27 Other—from list on page A-7. List type and amount ▶ Gambling loss deduction = 19,100,144 Other than gambling ded. = 2,525,301 Property income, casualty & theft deduction = 362,431	27			21,987,875
Total Itemized Deductions	28 Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-7 for the amount to enter.	28			1,229,237,288
29	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

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

Your social security number

Total Schedules Filed = 25,836,657

Filed Electronically = 10,793,887

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

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

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

Of the total schedules filed, F1040 = 23,512,348 F1040A = 2,324,309

The component parts of line 2 are as follows: F1040 = 202,913,804 F1040A = 9,879,636

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

Note. If line 4 is over \$1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9a.)

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

5 List name of payer

The component parts of line 6 are as follows: F1040 = 192,938,992 F1040A = 1,937,481

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

Note. If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2006, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
b If "Yes," enter the name of the foreign country
8 During 2006, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

**SCHEDULE C
 (Form 1040)**

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2006

Attachment
 Sequence No. **09**

Department of the Treasury
 Internal Revenue Service (99)

Name of proprietor: **Total Schedules Filed = 22,076,125** Includes 4,027,891 Schedule C-EZ's

Social security number (SSN):

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

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

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

D Employer ID number (EIN), if any

E Business address (including suite or room no.)
 City, town or post office, state, and ZIP code

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ►

G Did you "materially participate" in the operation of this business during 2006? If "No," see page C-3 for limit on losses Yes No

H If you started or acquired this business during 2006, check here

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here <input type="checkbox"/>	1	1,300,090,323
2	Returns and allowances	2	4,347,064
3	Subtract line 2 from line 1	3	1,295,743,259
4	Cost of goods sold (from line 42 on page 2)	4	446,661,854
5	Gross profit. Subtract line 4 from line 3.	5	849,081,405
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3).	6	23,092,739
7	Gross income. Add lines 5 and 6	7	872,174,144

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

8	Advertising	8	15,292,528	18	Office expense	18	13,067,028
9	Car and truck expenses (see page C-4)	9	75,513,553	19	Pension and profit-sharing plans	19	1,261,935
10	Commissions and fees	10	15,578,803	20	Rent or lease (see page C-5):	20a	9,323,523
11	Contract labor (see page C-4)	11	34,682,027		a Vehicles, machinery, and equipment	20b	31,212,124
12	Depletion	12	1,058,233		b Other business property	21	15,749,512
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	38,924,071	21	Repairs and maintenance	22	32,235,613
14	Employee benefit programs (other than on line 19).	14	2,875,854	22	Supplies (not included in Part III)	23	17,650,616
15	Insurance (other than health)	15	19,042,606	23	Taxes and licenses	24	11,862,078
16	Interest:			24	Travel, meals, and entertainment:	24a	11,862,078
	a Mortgage (paid to banks, etc.)	16a	6,289,256		a Travel	24b	7,308,792
	b Other	16b	7,112,165	25	Deductible meals and entertainment (see page C-6)	25	23,836,617
17	Legal and professional services	17	10,129,004	26	Utilities	26	77,046,866
				27	Wages (less employment credits)	27	110,660,352
					27	Other expenses (from line 48 on page 2)	
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28	581,307,776	28		28	581,307,776
29	Tentative profit (loss). Subtract line 28 from line 7	29	290,866,129	29		29	290,866,129
30	Expenses for business use of your home. Attach Form 8829	30	10,109,773	30		30	10,109,773
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. nondeductible loss (+)/suspended loss carryover (-) = 770,666	31	281,527,260	31		31	281,527,260
32	If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.		
				32b	<input type="checkbox"/> Some investment is not at risk.		

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE C-EZ
(Form 1040)**

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2006

Attachment Sequence No. **09A**

Department of the Treasury
Internal Revenue Service

Name of proprietor

Social security number (SSN)

Total Forms Filed = 4,027,891 Information tabulated with the Sch. C's

Part I General Information

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

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

And You:

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

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

Part II Figure Your Net Profit

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

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /
- 5** Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see instructions) **c** Other
- 6** Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**
- 7** Was your vehicle available for personal use during off-duty hours? **Yes** **No**
- 8a** Do you have evidence to support your deduction? **Yes** **No**
- b** If "Yes," is the evidence written? **Yes** **No**

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2006

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

Total Schedules Filed = 22,743,370 Total sales reported with Form 1099 = 4,223,580,787

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					6,397,788
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)			2,738,770,939		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4 3,323,386
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5 17,873,014
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					6 (105,089,820)
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7 -77,494,418

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

Short term non-ded. loss = *

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9					9 288,035,257
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)			1,484,809,848		10
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11 232,285,931
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12 185,415,943
13 Capital gain distributions. See page D-2 of the instructions					13 51,000,528
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions					14 (201,030,762)
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back					15 555,719,833

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

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below</p>	16	478,225,415
<p>17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p>		
<p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions ▶</p>	18	3,351,630
<p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions ▶</p>	19	25,018,082
<p>20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.</p>		
<p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) } 	21	()
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>		
<p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>		

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

OMB No. 1545-0074

2006

Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service (99)

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

Name(s) shown on return

Total Forms Filed = 17,306,790

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Table with 2 main columns: 1. List the type and location of each rental real estate property (A, B, C). 2. For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: 14 days or 10% of the total days rented at fair rental value? (Yes/No)

Main income/expense table with columns: Income, Properties (A, B, C), Totals. Rows include: 3 Rents received (234,069,579), 4 Royalties received (22,848,212), 5-18 Expenses (Total 69,927,494), 19-21 Summary of expenses, 22 Income or (loss) from rental real estate or royalty properties (-10,648,863), 23 Deductible rental real estate loss (51,342,377), 24 Income (79,570,209), 25 Losses (59,174,928), 26 Total rental real estate and royalty income or (loss) (20,395,281).

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

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See page E-1.

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

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

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS	PARTNERSHIPS
B 21,606,600	63,906,643	69,904,264	4,532,094	191,697,983	
C S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS	S-CORPS
D 4,766,895	43,121,252	57,856,980	18,684,692	304,102,962	
29a Totals	107,027,895			495,800,945	
b Totals	26,373,495	127,761,245	23,216,787		
30 Add columns (g) and (j) of line 29a				30 602,828,840	
31 Add columns (f), (h), and (i) of line 29b				31 177,351,526)
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.				32 425,477,314	

Part III Income or Loss From Estates and Trusts

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

Passive Income and Loss			Nonpassive Income and Loss		
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1		
A					
B					
34a Totals	10,557,622		9,143,802		
b Totals	652,293	1,865,708			
35 Add columns (d) and (f) of line 34a				35 19,701,424	
36 Add columns (c) and (e) of line 34b				36 2,518,001)
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				37 17,183,423	

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-7)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			*	1,110	
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39 34,415

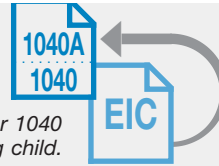
Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40 2,997,397
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41 466,087,829
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	42 61,462,291
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43 16,915,309

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

SCHEDULE EIC
(Form 1040A or 1040)

Earned Income Credit
Qualifying Child Information



OMB No. 1545-0074

2006

Attachment Sequence No. **43**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

Name(s) shown on return

Total Schedules Filed = 18,231,508 Filed Electronically = 15,121,420

Your social security number

Before you begin:

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



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

Qualifying Child Information

Child 1

Child 2

1 Child's name

If you have more than two qualifying children, you only have to list two to get the maximum credit.

First name	Last name	First name	Last name

2 Child's SSN

The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 of the Form 1040 instructions unless the child was born and died in 2006. If your child was born and died in 2006 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.

--	--	--	--

3 Child's year of birth

Year ____ ____ ____ ____
If born after 1987, skip lines 4a and 4b; go to line 5.

Year ____ ____ ____ ____
If born after 1987, skip lines 4a and 4b; go to line 5.

4 If the child was born before 1988—

a Was the child under age 24 at the end of 2006 and a student?

Yes. **No.**
Go to line 5. Continue.

Yes. **No.**
Go to line 5. Continue.

b Was the child permanently and totally disabled during any part of 2006?

Yes. **No.**
Continue. The child is not a qualifying child.

Yes. **No.**
Continue. The child is not a qualifying child.

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, foster child, etc.)

--	--	--	--

6 Number of months child lived with you in the United States during 2006

- If the child lived with you for more than half of 2006 but less than 7 months, enter "7."
- If the child was born or died in 2006 and your home was the child's home for the entire time he or she was alive during 2006, enter "12."

_____ months
Do not enter more than 12 months.

_____ months
Do not enter more than 12 months.



You may also be able to take the additional child tax credit if your child **(a)** was under age 17 at the end of 2006, **and** **(b)** is a U.S. citizen or resident alien. For more details, see the instructions for line 41 of Form 1040A or line 68 of Form 1040.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2006

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number (SSN)
Total Forms Filed = 1,980,032	
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.	B Enter code from Part IV
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual	D Employer ID number (EIN), if any
E Did you "materially participate" in the operation of this business during 2006? If "No," see page F-2 for limit on passive losses. <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1	27,337,016					
2 Cost or other basis of livestock and other items reported on line 1	2	17,710,541					
3 Subtract line 2 from line 1				3	9,647,494		
4 Sales of livestock, produce, grains, and other products you raised				4	**72,607,190		
5a Cooperative distributions (Form(s) 1099-PATR)	5a	**1,310,464		5b	Taxable amount	**1,293,346	
6a Agricultural program payments (see page F-3)	6a	**7,545,548		6b	Taxable amount	**7,485,630	
7 Commodity Credit Corporation (CCC) loans (see page F-3):							
a CCC loans reported under election				7a	**1,363,098		
b CCC loans forfeited	7b	**169,953		7c	Taxable amount	**132,713	
8 Crop insurance proceeds and federal crop disaster payments (see page F-3):							
a Amount received in 2006	8a	2,206,578		8b	Taxable amount	**1,907,842	
c If election to defer to 2007 is attached, check here <input type="checkbox"/>				8d	Amount deferred from 2005		
9 Custom hire (machine work) income				9	**3,693,938		
10 Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)				10	**7,989,194		
11 Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51				11	104,015,682		

Part II Farm Expenses—Cash and Accrual Method.

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

12 Car and truck expenses (see page F-4). Also attach Form 4562	12	1,745,739					
13 Chemicals	13	4,214,301					
14 Conservation expenses (see page F-4)	14	143,629					
15 Custom hire (machine work)	15	3,256,372					
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	20,238,867					
17 Employee benefit programs other than on line 25	17	359,772					
18 Feed	18	13,042,726					
19 Fertilizers and lime	19	8,722,926					
20 Freight and trucking	20						
21 Gasoline, fuel, and oil	21	6,314,516					
22 Insurance (other than health)	22	3,824,623					
23 Interest:							
a Mortgage (paid to banks, etc.)	23a	4,342,574					
b Other	23b	4,003,619					
24 Labor hired (less employment credits)	24	5,270,810					
25 Pension and profit-sharing plans	25					21,866	
26 Rent or lease (see page F-5):							
a Vehicles, machinery, and equipment	26a						
b Other (land, animals, etc.)	26b						
27 Repairs and maintenance	27					7,372,300	
28 Seeds and plants	28					5,322,469	
29 Storage and warehousing	29						
30 Supplies	30					3,861,360	
31 Taxes	31					2,687,930	
32 Utilities	32						
33 Veterinary, breeding, and medicine	33						
34 Other expenses (specify):							
a	34a						
b	34b						
c	34c						
d	34d						
e	34e						
f	34f						

35 Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions		Total of all unmarked expenses = 26,280,569					
36 Net farm profit or (loss). Subtract line 35 from line 11. Nondeductible Loss (+) / Suspended Carryover (-)							
• If a profit, enter the profit on Form 1040, line 18, and also on Schedule SE, line 1.		= 76,279					
• If a loss, you must go to line 37. Estates, trusts, and partnerships, see page F-6.				36	-15,331,319		
37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6):							
• If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.				37a	<input type="checkbox"/> All investment is at risk.		
• If you file Form 1040NR, enter the loss on Form 1040NR, line 19.				37b	<input type="checkbox"/> Some investment is not at risk.		
• If you checked 37b, you must attach Form 6198. Your loss may be limited.							

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

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

38	Sales of livestock, produce, grains, and other products				38	**72,607,190	
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	**1,310,464		39b	Taxable amount	**1,293,346
40a	Agricultural program payments	40a	**7,545,548		40b	Taxable amount	**7,485,630
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election				41a	**1,363,098	
b	CCC loans forfeited	41b	**169,953		41c	Taxable amount	**132,713
42	Crop insurance proceeds				42	**1,907,842	
43	Custom hire (machine work) income				43	**3,693,938	
44	Other income, including federal and state gasoline or fuel tax credit or refund				44	**7,989,194	
45	Add amounts in the right column for lines 38 through 44				45	2,496,721	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46					
47	Cost of livestock, produce, grains, and other products purchased during the year	47					
48	Add lines 46 and 47	48					
49	Inventory of livestock, produce, grains, and other products at end of year	49					
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*				50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11				51	1,603,688	

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

Part IV Principal Agricultural Activity Codes



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

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

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

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Income Averaging for
Farmers and Fishermen**

▶ Attach to Form 1040 or Form 1040NR.
▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2006
Attachment
Sequence No. **20**

Name(s) shown on return

Total Forms Filed = 55,253

Social security number (SSN)

1	Enter the taxable income from your 2006 Form 1040, line 43, or Form 1040NR, line 40	1	
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1	2	1,714,369
3	Subtract line 2 from line 1	3	3,340,049
4	Figure the tax on the amount on line 3 using the 2006 tax rates (see page J-2)	4	581,137
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2005, enter the amount from your 2005 Schedule J, line 11. • 2004 but not 2005, enter the amount from your 2004 Schedule J, line 15. • 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 3. Otherwise, enter the taxable income from your 2003 Form 1040, line 40; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 38. If zero or less, see page J-2.	5	
6	Divide the amount on line 2 by 3.0	6	
7	Combine lines 5 and 6. If zero or less, enter -0-	7	
8	Figure the tax on the amount on line 7 using the 2003 tax rates (see page J-3)	8	527,107
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2005, enter the amount from your 2005 Schedule J, line 15. • 2004 but not 2005, enter the amount from your 2004 Schedule J, line 3. Otherwise, enter the taxable income from your 2004 Form 1040, line 42; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 39. If zero or less, see page J-5.	9	
10	Enter the amount from line 6	10	
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11	
12	Figure the tax on the amount on line 11 using the 2004 tax rates (see page J-6)	12	504,994
13	If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 3. Otherwise, enter the taxable income from your 2005 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; or Form 1040NR, line 40. If zero or less, see page J-8	13	
14	Enter the amount from line 6	14	
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15	
16	Figure the tax on the amount on line 15 using the 2005 tax rates (see page J-8)	16	619,759
17	Add lines 4, 8, 12, and 16	17	2,136,275
18	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2005, enter the amount from your 2005 Schedule J, line 12. • 2004 but not 2005, enter the amount from your 2004 Schedule J, line 16. • 2003 but not 2004 nor 2005, enter the amount from your 2003 Schedule J, line 4. Otherwise, enter the tax from your 2003 Form 1040, line 41;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 39.*	18	425,027
19	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2005, enter the amount from your 2005 Schedule J, line 16. • 2004 but not 2005, enter the amount from your 2004 Schedule J, line 4. Otherwise, enter the tax from your 2004 Form 1040, line 43;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 40.*	19	408,188
20	If you used Schedule J to figure your tax for 2005, enter the amount from your 2005 Schedule J, line 4. Otherwise, enter the tax from your 2005 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; or Form 1040NR, line 41*	20	511,227
21	Add lines 18 through 20	21	
22	Tax. Subtract line 21 from line 17. Also include this amount on Form 1040, line 44 or Form 1040NR, line 41 Caution. Your tax may be less if you figure it using the 2006 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Foreign Earned Income Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.	22	861,423

Schedule R (Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Credit for the Elderly or the Disabled

2006

Attachment Sequence No. 16

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040. See Instructions for Schedule R (Form 1040).

Name(s) shown on Form 1040

Total Schedules Filed = 213,828

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2006:

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

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

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

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 2006: Check only one box:

Single, Head of household, or Qualifying widow(er) 1 You were 65 or older 1 [] 2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly 5 Both spouses were under 65, and both retired on permanent and total disability 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately 8 You were 65 or older and you lived apart from your spouse for all of 2006 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2006 9 []

Did you check box 1, 3, 7, or 8? Yes Skip Part II and complete Part III on back. No Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2006, check this box []

- If you checked this box, you do not have to get another statement for 2006. If you did not check this box, have your physician complete the statement on page R-4. You must keep the statement for your records.

SCHEDULE SE
(Form 1040)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Self-Employment Tax

2006
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

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

Name of person with self-employment income (as shown on Form 1040) Total Schedules Filed = 17,119,914	Social security number of person with self-employment income ▶	:	:
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Who Must File Schedule SE

You must file Schedule SE if:

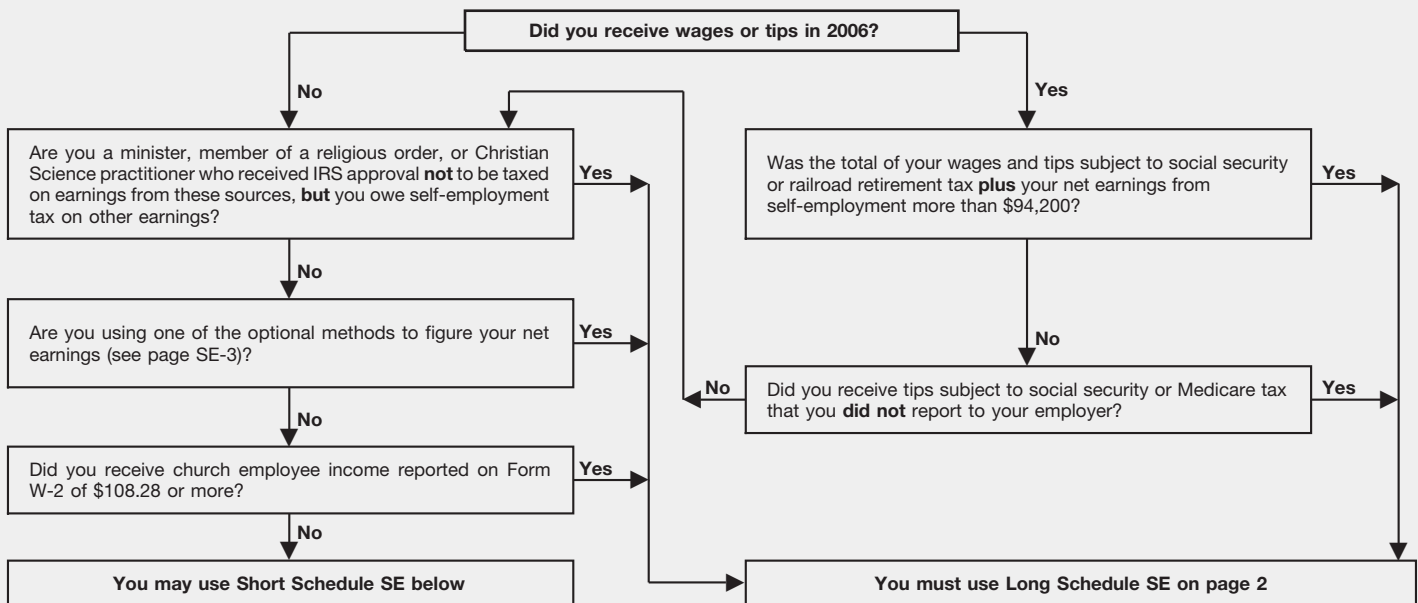
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious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

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-3).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 58.

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

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1	7,807,791
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report	2	483,367,604
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	453,564,992
5	Self-employment tax. If the amount on line 4 is: • \$94,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 58. • More than \$94,200, multiply line 4 by 2.9% (.029). Then, add \$11,680.80 to the result. Enter the total here and on Form 1040, line 58.	5	47,842,244
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27	6	

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶	
---	---	--

Section B—Long Schedule SE

Part I Self-Employment Tax

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

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

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1	7,807,791	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	483,367,604	
3 Combine lines 1 and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	453,564,992	
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue.	4c	453,978,934	
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	804,088	
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6	454,721,439	
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2006	7	94,200	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$94,200 or more, skip lines 8b through 10, and go to line 11	8a	109,118,698	
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b	206.945	
c Add lines 8a and 8b	8c	109,325,643	
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	34,655,112	
11 Multiply line 6 by 2.9% (.029)	11	13,186,890	
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12	47,842,244	
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13		

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$2,400, or (b) your net farm profits ² were less than \$1,733.			
14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above	15	34,921	
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income, ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
Caution. You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	14,317	

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

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

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

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

Form **2106**

Employee Business Expenses

OMB No. 1545-0074

2006

Attachment Sequence No. **54**

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 8,664,367 Includes 4,210,735 Form 2106-EZ's		

Part I Employee Business Expenses and Reimbursements

	Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
Step 1 Enter Your Expenses				
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	30,170,272		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	1,691,929		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	4,852,332		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4	16,660,854		
5 Meals and entertainment expenses (see instructions)	5		9,484,932	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	53,375,387		

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	2,261,577		566,069
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Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	51,173,778	8,951,403	
Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.				
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)	9		5,129,804	
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20 (or on Schedule A (Form 1040NR), line 9). (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		56,303,582	

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

Table with 3 columns: Line number, Description, (a) Vehicle 1, (b) Vehicle 2. Rows 11-21 include fields for date, miles, business miles, percent of business use, average daily roundtrip commuting distance, commuting miles, other miles, and personal use questions.

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

Table with 3 columns: Line number, Description, (a) Vehicle 1, (b) Vehicle 2. Row 22: Multiply line 13 by 44.5¢ (.445). Value: 25,644,439.

Section C—Actual Expenses

Table with 3 columns: Line number, Description, (a) Vehicle 1, (b) Vehicle 2. Rows 23-29 include fields for gasoline, repairs, insurance, vehicle rentals, inclusion amount, subtract line 24b from line 24a, value of employer-provided vehicle, add lines 23, 24c, and 25, multiply line 26 by the percentage on line 14, depreciation, and add lines 27 and 28. Value: 2,649,053.

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

Table with 3 columns: Line number, Description, (a) Vehicle 1, (b) Vehicle 2. Rows 30-38 include fields for cost or other basis, section 179 deduction, multiply line 30 by line 14, enter depreciation method and percentage, multiply line 32 by the percentage on line 33, add lines 31 and 34, enter the applicable limit explained in the line 36 instructions, multiply line 36 by the percentage on line 14, and enter the smaller of line 35 or line 37.

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form **2106-EZ**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Unreimbursed Employee Business Expenses

2006

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

Attachment
Sequence No. **54A**

Your name	Occupation in which you incurred expenses	Social security number
Total Forms Filed = 4,210,735		

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

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2006.

Caution: You can use the standard mileage rate for 2006 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 44.5¢ (.445)	1		
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2		
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3		
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4		
5	Meals and entertainment expenses: \$ _____ × 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 75% (.75) instead of 50%. For details, see instructions.)	5		
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 20 (or on Schedule A (Form 1040NR), line 9). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6		

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

- 7 When did you place your vehicle in service for business use? (month, day, year) ▶ / /
- 8 Of the total number of miles you drove your vehicle during 2006, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other
- 9 Do you (or your spouse) have another vehicle available for personal use? Yes No
- 10 Was your vehicle available for personal use during off-duty hours? Yes No
- 11a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

Form **2441**

Child and Dependent Care Expenses

OMB No. 1545-0074

2006

Attachment Sequence No. **21**

Department of the Treasury Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 7,269,042

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

Part I Persons or Organizations Who Provided the Care—You must complete this part.
(If you need more space, use the bottom of page 2.)

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)
				28,993,377

Did you receive dependent care benefits?

No → Complete only Part II below.

Yes → Complete Part III on the back next.

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

Part II Credit for Child and Dependent Care Expenses

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

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a)
First	Last		
			20,170,536
			6,590,836

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 33		18,035,415																																																												
4	Enter your earned income . See instructions		368,803,384																																																												
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		174,672,796																																																												
6	Enter the smallest of line 3, 4, or 5		17,727,982																																																												
7	Enter the amount from Form 1040, line 38, or Form 1040NR, line 36	7																																																													
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
	<table border="0"> <tr> <th colspan="3">If line 7 is:</th> <th colspan="3">If line 7 is:</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0—15,000</td> <td></td> <td>.35</td> <td>\$29,000—31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>15,000—17,000</td> <td></td> <td>.34</td> <td>31,000—33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>17,000—19,000</td> <td></td> <td>.33</td> <td>33,000—35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>19,000—21,000</td> <td></td> <td>.32</td> <td>35,000—37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>21,000—23,000</td> <td></td> <td>.31</td> <td>37,000—39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>23,000—25,000</td> <td></td> <td>.30</td> <td>39,000—41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>25,000—27,000</td> <td></td> <td>.29</td> <td>41,000—43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>27,000—29,000</td> <td></td> <td>.28</td> <td>43,000—No limit</td> <td></td> <td>.20</td> </tr> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20		
If line 7 is:			If line 7 is:																																																												
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27,000—29,000		.28	43,000—No limit		.20																																																										
9	Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions		4,032,315																																																												
10	Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47, or Form 1040NR, line 43, minus any amount on Form 1040NR, line 44																																																														
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45		3,486,637																																																												

Part III Dependent Care Benefits

12	Enter the total amount of dependent care benefits you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	12	3,504,249	
13	Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions	13	9,522	
14	Enter the amount, if any, you forfeited or carried forward to 2007. See instructions	14	(84,119)	
15	Combine lines 12 through 14. See instructions	15		
16	Enter the total amount of qualified expenses incurred in 2006 for the care of the qualifying person(s)	16	7,103,177	
17	Enter the smaller of line 15 or 16	17		
18	Enter your earned income . See instructions	18	368,803,384	
19	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 18. 	19	174,672,796	
20	Enter the smallest of line 17, 18, or 19	20		
21	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	21	48,410	
22	Subtract line 21 from line 15	22		
23	Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	23		
24	Deductible benefits. Enter the smallest of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions	24	13,676	
25	Enter the smaller of line 20 or 23	25		
26	Enter the amount from line 24	26		
27	Excluded benefits. Subtract line 26 from line 25. If zero or less, enter -0-	27	2,558,744	
28	Taxable benefits. Subtract line 27 from line 22. 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".	28	831,684	

To claim the child and dependent care credit, complete lines 29–33 below.

29	Enter \$3,000 (\$6,000 if two or more qualifying persons)	29		
30	Add lines 24 and 27	30	2,572,421	
31	Subtract line 30 from line 29. If zero or less, stop . You cannot take the credit. Exception. If you paid 2005 expenses in 2006, see the instructions for line 9	31		
32	Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 30 above. Then, add the amounts in column (c) and enter the total here	32		
33	Enter the smaller of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	33	18,035,415	

3468

Investment Credit

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

Attach to your tax return. See instructions.

OMB No. 1545-0155

Attachment Sequence No. 52

Name(s) shown on return

Identifying number

Total Forms Filed = 35,590

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

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

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

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

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

Table with 4 rows: e Pre-1936 buildings located in the Gulf Opportunity Zone, f Other pre-1936 buildings, g Certified historic structures located in the Gulf Opportunity Zone, h Other certified historic structures

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

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

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

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

2 Energy credit:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) x 10% (.10)

b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) x 30% (.30)

Qualified fuel cell property (see instructions):

c Basis of property installed during the tax year x 30% (.30)

d Kilowatt capacity of property in c above x \$1,000

e Enter the lesser of line 2c or 2d

Qualified microturbine property (see instructions):

f Basis of property installed during the tax year x 10% (.10)

g Kilowatt capacity of property in f above x \$200

h Enter the lesser of line 2f or 2g

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

3 Qualifying advanced coal project credit (see instructions):

a Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year x 20% (.20)

b Basis of qualified investment in property other than in a above placed in service during the tax year x 15% (.15)

c Total. Add lines 3a and 3b

4 Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year x 20% (.20)

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

6 Add lines 1e through 1h, 1k, 2i, 3c, 4, and 5. Report this amount on the applicable line of Form 3800 (e.g., line 1a of the 2006 Form 3800) Nondeductible investment credit = 174

Table with 3 columns: Line number, Amount, and Identifying number. Rows include 1e through 1k, 2a through 2i, 3a through 3c, 4, 5, and 6.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **3800**

General Business Credit

OMB No. 1545-0895

Department of the Treasury
Internal Revenue Service (99)

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

2006
Attachment
Sequence No. **22**

Name(s) shown on return

Total Forms Filed = 587,378

Identifying number

Part I Current Year Credit

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

1a Investment credit (attach Form 3468)	1a	220,535	
b Work opportunity credit (Form 5884)	1b	320,727	
c Welfare-to-work credit (Form 8861)	1c	18,336	
d Credit for increasing research activities (Form 6765)	1d	387,959	
e Low-income housing credit (Form 8586) (enter EIN if claiming this credit from a pass-through entity: _____)	1e	178,987	
f Enhanced oil recovery credit only from partnerships and S corporations (see instructions)	1f	1,251	
g Disabled access credit (Form 8826) (do not enter more than \$5,000)	1g	25,904	
h Renewable electricity production credit (Form 8835, Section A only)	1h	18,759	
i Indian employment credit (Form 8845)	1i	20,993	
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j	301,482	
k Orphan drug credit (Form 8820)	1k	1,772	
l New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1l	2,939	
m Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1m	1,551	
n Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1n	4,217	
o Qualified railroad track maintenance credit (Form 8900)	1o	27,329	
p Biodiesel and renewable diesel fuels credit (attach Form 8864)	1p	2,254	
q Low sulfur diesel fuel production credit (Form 8896)	1q	27,975	
r Distilled spirits credit (Form 8906)	1r	9,248	
s Nonconventional source fuel credit (Form 8907)	1s	109,799	
t Energy efficient home credit (Form 8908)	1t	21,214	
u Energy efficient appliance credit (Form 8909)	1u	*	
v Alternative motor vehicle credit (Form 8910)	1v	281,216	
w Alternative fuel vehicle refueling property credit (Form 8911)	1w	889	
x Credit for contributions to selected community development corporations (Form 8847)	1x	220	
y Mine rescue team training credit (Form 8923)	1y	*	
z General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1z	4,358	
aa Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	1aa	46,494	
2 Add lines 1a through 1aa	2	2,036,627	
3 Passive activity credits included on line 2 (see instructions)	3	343,094	
4 Subtract line 3 from line 2	4	1,693,533	
5 Passive activity credits allowed for 2006 (see instructions)	5	311,666	
6 Carryforward of general business credit to 2006. See instructions for the schedule to attach	6	3,218,751	
7 Carryback of general business credit from 2007 (see instructions)	7		
8 Current year credit. Add lines 4 through 7	8	5,223,949	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2006)

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

Part II Allowable Credit

9	Regular tax before credits:						
	• Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41	}					
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return						
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return						
10	Alternative minimum tax:						
	• Individuals. Enter the amount from Form 6251, line 35	}					
	• Corporations. Enter the amount from Form 4626, line 14						
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56						
11	Add lines 9 and 10						
12a	Foreign tax credit		12a				
b	Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)		12b				
c	Qualified electric vehicle credit (Form 8834, line 20)		12c				
d	Non-business alternative motor vehicle credit (Form 8910, line 18)		12d				
e	Non-business alternative fuel vehicle refueling property credit (Form 8911, line 19)		12e				
f	Add lines 12a through 12e					12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18					13 78,139,628	
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-		14	75,664,132			
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)		15	16,820,224			
16	Tentative minimum tax:						
	• Individuals. Enter the amount from Form 6251, line 33	}					
	• Corporations. Enter the amount from Form 4626, line 12						
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			16	71,500,001		
17	Enter the greater of line 15 or line 16					17	
18	Subtract line 17 from line 13. If zero or less, enter -0-					18	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18. Individuals, estates, and trusts: See the instructions for line 19 if claiming the research credit. C corporations: See the line 19 instructions if there has been an ownership change, acquisition, or reorganization. Report the amount from line 19 (if smaller than line 8, see instructions) as indicated below or on the applicable line of your return:						
	• Individuals. Form 1040, line 55 or Form 1040NR, line 50	}					
	• Corporations. Form 1120, Schedule J, line 5c; or Form 1120-A, Part I, line 2						
	• Estates and trusts. Form 1041, Schedule G, line 2c						19 1,302,464

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Moving Expenses

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2006

Attachment
Sequence No. **62**

Name(s) shown on return

Your social security number

Total Forms Filed = 1,100,438

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

1	Transportation and storage of household goods and personal effects (see instructions)	1	2,544,227
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	836,253
3	Add lines 1 and 2	3	3,380,480
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	337,067
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	3,065,970

General Instructions

What's New

For 2006, the standard mileage rate for using your vehicle to move to a new home is 18 cents a mile.

Purpose of Form

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

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

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

Moving Expenses You Can Deduct

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

Who Can Deduct Moving Expenses

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



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

Distance Test

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



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

Distance Test Worksheet

Keep a Copy for Your Records



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

Form **4136**

Credit for Federal Tax Paid on Fuels

OMB No. 1545-0162

2006
Attachment
Sequence No. **23**

Department of the Treasury
Internal Revenue Service

▶ See the separate instructions.
▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

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

Total Forms Filed = 318,754

Caution. Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, 5, and 9, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183	}	\$ 52,452	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see Caution above line 1)	.183			
d	Exported	.184		1,251	411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15		\$ 224	354
b	Other nontaxable use (see Caution above line 1)	.193		101	324
c	Exported	.194		*	412

3 Nontaxable Use of Undyed Diesel Fuel

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	}	\$ 23,581	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.22		*	353
d	Use in certain intercity and local buses (see Caution above line 1)	.17		1,543	350
e	Exported	.244		*	413

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

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	}	\$ 5,032	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see Caution above line 1)	.17		*	347
d	Exported	.244		*	414

5 Kerosene Used in Commercial Aviation (Other Than Foreign Trade)

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Kerosene taxed at \$.244 (see Caution above line 1)	\$.200	\$ 124	417
b	Kerosene taxed at \$.219 (see Caution above line 1)	.175	150	355

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2006)

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

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$.243		\$ *	360
b Use in certain intercity and local buses	.17		0	350

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

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

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

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use by a state or local government	\$.243	}	\$ *	346
b Sales from a blocked pump	.243			
c Use in certain intercity and local buses	.17		0	347

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

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

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$ *	355
b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200		*	417
c Nonexempt use in noncommercial aviation		.025		*	418
d Other nontaxable uses taxed at \$.244		.243		*	346
e Other nontaxable uses taxed at \$.219		.218		0	369

9 Nontaxable Use of Kerosene Used in Noncommercial Aviation

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use (other than state) taxed at \$.244 (see Caution above line 1)		\$.243		\$ 0	346
b Nontaxable use (other than state) taxed at \$.219 (see Caution above line 1)		.218		0	369

10 Reserved for future use

11 Nontaxable Use of Liquefied Petroleum Gas (LPG) (before October 1, 2006)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	.062		\$ 0	352
b	Use in qualified local buses or school buses	.136		0	361
c	Other nontaxable use	.136		*	395

12 Alcohol Fuel Mixture Credit

Registration No. ►

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

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

13 Biodiesel or Renewable Diesel Mixture Credit

Registration No. ►

Claimant produced a mixture by mixing diesel fuel with biodiesel or renewable diesel. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and be registered with the EPA as a fuel and fuel additive under section 211 of the Clean Air Act. The mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false. See the instructions for line 13 to see if you must attach the certificate.

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

14 Nontaxable Use of Alternative Fuel (after September 30, 2006)

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

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

15 Alternative Fuel Credit and Alternative Fuel Mixture Credit (after September 30, 2006)

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
a	Liquefied petroleum gas (LPG)	\$.50	\$ 101	426
b	"P Series" fuels	.50	*	427
c	Compressed natural gas (CNG) (GGE = 121 cu. ft.)	.50	*	428
d	Liquefied hydrogen	.50	*	429
e	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50	0	430
f	Liquid hydrocarbons derived from biomass	.50	0	431
g	Liquefied natural gas (LNG)	.50	0	432

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

16 Registered Credit Card Issuers

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$ 0	360
b Kerosene sold for the exclusive use of a state or local government	.243		0	346
c Kerosene for use in aviation sold for the exclusive use of a state or local government	.218		0	369

17 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See page 4 in the Instructions for Form 4136 for the credit rate.

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

18 Diesel-Water Fuel Emulsion Blending

Registration No. ►

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

19 Exported Dyed Fuels

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

20 Total income tax credit claimed. Add lines 1 through 19, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line 28f(2); Form 1120S, line 23c; Form 1041, line 24h; or the proper line of other returns. ►	20	\$ 85,905		
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* Entry for this line is greater than zero, but too small to report

Form **4562**
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2006
Attachment
Sequence No. **67**

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

Name(s) shown on return Total Forms Filed = 12,020,625	Business or activity to which this form relates	Identifying number
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$108,000
2	Total cost of section 179 property placed in service (see instructions)	2	40,348,592
3	Threshold cost of section 179 property before reduction in limitation	3	\$430,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	533,754,338
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	2,252,087
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	45,291,571
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	45,206,303
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	1,598,149
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	348,699,568
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	44,762,847
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	779,170
15	Property subject to section 168(f)(1) election	15	36,248
16	Other depreciation (including ACRS)	16	3,483,008

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	38,452,433
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property	3,053,593				827,399
b	5-year property	20,161,279				3,235,320
c	7-year property	19,397,636				2,119,689
d	10-year property	4,109,615				274,261
e	15-year property	5,607,063				226,669
f	20-year property	2,168,854				69,107
g	25-year property	582,560	25 yrs.		S/L	38,590
h	Residential rental property		27.5 yrs.	MM	S/L	4,523,816
		undetermined type	21,233	27.5 yrs.	MM	S/L
i	Nonresidential real property		39 yrs.	MM	S/L	957,301
		Total GDS cost	327,243,746		MM	S/L

Section C—Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a	Class life	876,877			S/L	50,443
b	12-year	101,941	12 yrs.		S/L	3,854
c	40-year	1,890,856	40 yrs.	MM	S/L	29,617

Part IV Summary (see instructions) Total ADS Cost = 2,869,673

Total ADS Deduction = 83,913

21	Listed property. Enter amount from line 28	21	6,301,156
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	106,179,120
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	*

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2006)

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

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

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

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

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25	
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%				S/L -		
		%				S/L -		
		%		50,202,404		S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28 6,301,156	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29 2,252,087

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions):					
		5,219,496			
43 Amortization of costs that began before your 2006 tax year.				43	1,220,772
44 Total. Add amounts in column (f). See the instructions for where to report.				44	1,606,922

Form **4684**

Casualties and Thefts

OMB No. 1545-0177

Department of the Treasury
Internal Revenue Service

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

2006

Attachment
Sequence No. **26**

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

Name(s) shown on tax return

Total Forms Filed = 306,241

Identifying number

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

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

- Property A _____
- Property B _____
- Property C _____
- Property D _____

	Properties			
	A	B	C	D
2 Cost or other basis of each property				
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)				
Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.				
5 Fair market value before casualty or theft				
6 Fair market value after casualty or theft				
7 Subtract line 6 from line 5				
8 Enter the smaller of line 2 or line 7				
9 Subtract line 3 from line 8. If zero or less, enter -0-				

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	10		
11 Enter the smaller of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0-	11		
12 Subtract line 11 from line 10	12		
Caution: Use only one Form 4684 for lines 13 through 21.			
13 Add the amounts on line 12 of all Forms 4684	13		
14 Add the amounts on line 4 of all Forms 4684	14		
15 <ul style="list-style-type: none">• If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).• If line 14 is less than line 13, enter -0- here and go to line 16.• If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.	15	5,338	
16 If line 14 is less than line 13, enter the difference	16	6,137,149	
17 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11.	17	3,725,008	
18 Is line 17 less than line 16? <input type="checkbox"/> No. Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return. <input type="checkbox"/> Yes. Subtract line 17 from line 16.	18		
19 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions	19		
20 Subtract line 19 from line 18. If zero or less, enter -0-	20		
21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return	21		

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form 4684 (2006)

Attachment Sequence No. 26

Page 2

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

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

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

- Property A _____
- Property B _____
- Property C _____
- Property D _____

		Properties			
		A	B	C	D
23	Cost or adjusted basis of each property	23			
24	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 Note: If line 23 is more than line 24, skip line 25.	24			
25	Gain from casualty or theft. If line 24 is more than line 23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for line 36. Also, skip lines 26 through 30 for that column. See the instructions for line 4 if line 24 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	25			
26	Fair market value before casualty or theft	26			
27	Fair market value after casualty or theft	27			
28	Subtract line 27 from line 26	28			
29	Enter the smaller of line 23 or line 28 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 29 the amount from line 23.	29			
30	Subtract line 24 from line 29. If zero or less, enter -0-	30			
31	Casualty or theft loss. Add the amounts on line 30. Enter the total here and on line 32 or line 37 (see instructions).	31			

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental or royalty property	(ii) Income-producing and employee property	

Casualty or Theft of Property Held One Year or Less

32		()	()	
33	Totals. Add the amounts on line 32	33	()	()
34	Combine line 33, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	34		-194,322
35	Enter the amount from line 33, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22, or Schedule A (Form 1040NR), line 11. Estates and trusts, partnerships, and S corporations, see instructions.	35		

Casualty or Theft of Property Held More Than One Year

36	Casualty or theft gains from Form 4797, line 32	36		52,525
37			()	
38	Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)	38	(584,021	
39	Total gains. Add lines 36 and 37, column (c)	39		233,548
40	Add amounts on line 38, columns (b)(i) and (b)(ii)	40		772,044
41	If the loss on line 40 is more than the gain on line 39:			
a	Combine line 38, column (b)(i) and line 39, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	41a		-511,435
b	Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22 or Schedule A (Form 1040NR), line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	41b		-147,038
42	If the loss on line 40 is less than or equal to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	42		157,943
Note: Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.				

Form **4797**
Department of the Treasury
Internal Revenue Service (99)

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

OMB No. 1545-0184

2006

Attachment
Sequence No. **27**

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

Name(s) shown on return	Identifying number
Total Forms Filed = 3,133,256	

1 Enter the gross proceeds from sales or exchanges reported to you for 2006 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions).	1	61,548,150
--	----------	------------

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

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2						124,873,114
3 Gain, if any, from Form 4684, line 42						3 131,963
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 8,937,532
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 2,691,080
6 Gain, if any, from line 32, from other than casualty or theft						6 55,166,901
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:						7 191,800,590
Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.						
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.						
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8 3,683,170
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions).						9 27,358,455

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						3,150,072
11 Loss, if any, from line 7						11 (7,019,118)
12 Gain, if any, from line 7 or amount from line 8, if applicable						12 1,413,011
13 Gain, if any, from line 31						13 6,920,778
14 Net gain or (loss) from Form 4684, lines 34 and 41a						14 -239,878
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15 299,259
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16 149,119
17 Combine lines 10 through 16						17 4,673,243
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:						
a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions						18a *
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14						18b 4,676,722

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 130861

Form **4797** (2006)

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

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B
20	Gross sales price (Note: See line 1 before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	If section 1245 property:		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the smaller of line 24 or 25a	25b	6,581,639
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975 (see instructions)	26a	
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the smaller of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	219,031
27	If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage (see instructions)	27b	
c	Enter the smaller of line 24 or 27b	27c	*
28	If section 1254 property:		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	
b	Enter the smaller of line 24 or 28a	28b	303,210
29	If section 1255 property:		
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	
b	Enter the smaller of line 24 or 29a (see instructions)	29b	*

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

30	Total gains for all properties. Add property columns A through D, line 24	30	62,134,616
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	6,920,777
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6	32	55,213,838

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

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

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

Form **4835**
Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses
(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions on back.

OMB No. 1545-0074
2006
Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

Total Forms Filed = 635,521

A Did you actively participate in the operation of this farm during 2006 (see instructions)? Yes No

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

1 Income from production of livestock, produce, grains, and other crops	1	4,342,366	
2a Cooperative distributions (Form(s) 1099-PATR) 2a 110,536 2b Taxable amount	2b		
3a Agricultural program payments (see instructions) 3a 1,195,013 3b Taxable amount	3b	1,164,822	
4 Commodity Credit Corporation (CCC) loans (see instructions):			
a CCC loans reported under election	4a	11,741	
b CCC loans forfeited 4b * 4c Taxable amount	4c		
5 Crop insurance proceeds and federal crop disaster payments (see instructions):			
a Amount received in 2006 5a 92,015 5b Taxable amount	5b	86,298	
c If election to defer to 2007 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2005	5d		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	2,211,381	
7 Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42. ▶	7	7,948,426	

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

8 Car and truck expenses (see Schedule F instructions). Also attach Form 4562	8		21 Pension and profit-sharing plans	21	*
9 Chemicals	9		22 Rent or lease:		
10 Conservation expenses (see instructions)	10		a Vehicles, machinery, and equipment (see instructions)	22a	
11 Custom hire (machine work)	11	160,278	b Other (land, animals, etc.)	22b	
12 Depreciation and section 179 expense deduction not claimed elsewhere	12	672,812	23 Repairs and maintenance	23	294,619
13 Employee benefit programs other than on line 21 (see Schedule F instructions)	13	*	24 Seeds and plants	24	190,221
14 Feed	14		25 Storage and warehousing	25	
15 Fertilizers and lime	15		26 Supplies	26	114,067
16 Freight and trucking	16		27 Taxes	27	807,890
17 Gasoline, fuel, and oil	17	149,559	28 Utilities	28	
18 Insurance (other than health)	18		29 Veterinary, breeding, and medicine	29	
19 Interest:			30 Other expenses (specify):		
a Mortgage (paid to banks, etc.) 19a 360,398	19a		a	30a	
b Other 19b 106,812	19b		b	30b	
20 Labor hired (less employment credits) (see Schedule F instructions).	20	74,681	c	30c	
			d	30d	
			e	30e	
			f	30f	
			g	30g	
31 Total expenses. Add lines 8 through 30g (see instructions) ▶	31	5,056,242			
32 Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 40. If the result is a loss, you must go to line 33	32	2,892,184			
33 If line 32 is a loss, check the box that describes your investment in this activity (see instructions)			33a <input type="checkbox"/> All investment is at risk.		
			33b <input type="checkbox"/> Some investment is not at risk.		
You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked (see instructions). If you checked box 33b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 40 Nondeductible loss (+)/Suspended loss carryover (-) = 105,212	33c	620,202			

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

Form **4952**
 Department of the Treasury
 Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0191

Investment Interest Expense Deduction

2006

Attachment
 Sequence No. **51**

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 1,813,952

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2006 (see instructions)	1	32,589,950
2	Disallowed investment interest expense from 2005 Form 4952, line 7	2	15,866,772
3	Total investment interest expense. Add lines 1 and 2	3	48,456,722

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	131,996,293	
4b	Qualified dividends included on line 4a	4b	48,646,913	
4c	Subtract line 4b from line 4a	4c	83,349,379	
4d	Net gain from the disposition of property held for investment	4d	290,358,725	
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	265,013,451	
4f	Subtract line 4e from line 4d	4f	25,345,274	
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g	4,740,313	
4h	Investment income. Add lines 4c, 4f, and 4g	4h	113,434,967	
5	Investment expenses (see instructions)	5	8,515,550	
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6	105,853,367	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero or less, enter -0-	7	19,070,027
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.	8	29,386,695

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 2006 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 2005.

Allocation of Interest Expense

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

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

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

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

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

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

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

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

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

Part II—Net Investment Income

Line 4a

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

Form

4972

Tax on Lump-Sum Distributions
(From Qualified Plans of Participants Born Before January 2, 1936)

2006

Attachment Sequence No. 28

Department of the Treasury Internal Revenue Service (99)

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

Name of recipient of distribution

Total Forms Filed = 13,439

Identifying number

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

Table with 3 columns: Question, Yes, No. Contains questions 1 through 5b regarding distribution eligibility.

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

Table with 3 columns: Question, Yes, No. Contains questions 6 and 7 regarding capital gain election.

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

Table with 3 columns: Question, Yes, No. Contains questions 8 through 30 regarding tax calculations and options.

Form **5329**

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

OMB No. 1545-0074

2006

Attachment
 Sequence No. **29**

Department of the Treasury
 Internal Revenue Service (99)

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

Name of individual subject to additional tax. If married filing jointly, see instructions.		Your social security number : : : :
Total Forms Filed = 1,469,483		Apt. no.
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	If this is an amended return, check here <input type="checkbox"/>
	City, town or post office, state, and ZIP code	

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or on Form 1040NR, line 55, without filing Form 5329. See the instructions for Form 1040, line 60, or for Form 1040NR, line 55.

Part I Additional Tax on Early Distributions

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

1 Early distributions included in income. For Roth IRA distributions, see instructions	1		
2 Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3 Amount subject to additional tax. Subtract line 2 from line 1	3	11,876,673	
4 Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	4	1,203,007	
<i>Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).</i>			

Part II Additional Tax on Certain Distributions From Education Accounts

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

5 Distributions included in income from Coverdell ESAs and QTPs	5		
6 Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7 Amount subject to additional tax. Subtract line 6 from line 5	7	70,959	
8 Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 60, or Form 1040NR, line 55	8	7,100	

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2006 than is allowable or you had an amount on line 17 of your 2005 Form 5329.

9 Enter your excess contributions from line 16 of your 2005 Form 5329 (see instructions). If zero, go to line 15	9		
10 If your traditional IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11 2006 traditional IRA distributions included in income (see instructions)	11		
12 2006 distributions of prior year excess contributions (see instructions)	12		
13 Add lines 10, 11, and 12	13		
14 Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15 Excess contributions for 2006 (see instructions)	15		
16 Total excess contributions. Add lines 14 and 15	16	201,082	
17 Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	17	9,182	

Part IV Additional Tax on Excess Contributions to Roth IRAs

Complete this part if you contributed more to your Roth IRAs for 2006 than is allowable or you had an amount on line 25 of your 2005 Form 5329.

18 Enter your excess contributions from line 24 of your 2005 Form 5329 (see instructions). If zero, go to line 23	18		
19 If your Roth IRA contributions for 2006 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19		
20 2006 distributions from your Roth IRAs (see instructions)	20		
21 Add lines 19 and 20	21		
22 Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22		
23 Excess contributions for 2006 (see instructions)	23		
24 Total excess contributions. Add lines 22 and 23	24	214,965	
25 Additional tax. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55	25	12,445	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Part V Additional Tax on Excess Contributions to Coverdell ESAs

Complete this part if the contributions to your Coverdell ESAs for 2006 were more than is allowable or you had an amount on line 33 of your 2005 Form 5329.

26	Enter the excess contributions from line 32 of your 2005 Form 5329 (see instructions). If zero, go to line 31			26		
27	If the contributions to your Coverdell ESAs for 2006 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27				
28		28				
29	Add lines 27 and 28			29		
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30		
31	Excess contributions for 2006 (see instructions)			31		
32	Total excess contributions. Add lines 30 and 31			32	*	
33	Additional tax. Enter 6% (.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55			33	*	

Part VI Additional Tax on Excess Contributions to Archer MSAs

Complete this part if you or your employer contributed more to your Archer MSAs for 2006 than is allowable or you had an amount on line 41 of your 2005 Form 5329.

34	Enter the excess contributions from line 40 of your 2005 Form 5329 (see instructions). If zero, go to line 39			34		
35	If the contributions to your Archer MSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35				
36		36				
37	Add lines 35 and 36			37		
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38		
39	Excess contributions for 2006 (see instructions)			39		
40	Total excess contributions. Add lines 38 and 39			40	9,999	
41	Additional tax. Enter 6% (.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55			41	260	

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

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2006 than is allowable or you had an amount on line 49 of your 2005 Form 5329.

42	Enter the excess contributions from line 48 of your 2005 Form 5329. If zero, go to line 47			42		
43	If the contributions to your HSAs for 2006 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43				
44		44				
45	Add lines 43 and 44			45		
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-			46		
47	Excess contributions for 2006 (see instructions)			47		
48	Total excess contributions. Add lines 46 and 47			48	137,986	
49	Additional tax. Enter 6% (.06) of the smaller of line 48 or the value of your HSAs on December 31, 2006 (including 2006 contributions made in 2007). Include this amount on Form 1040, line 60, or Form 1040NR, line 55			49	4,523	

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

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

50	Minimum required distribution for 2006 (see instructions)			50		
51	Amount actually distributed to you in 2006			51		
52	Subtract line 51 from line 50. If zero or less, enter -0-			52	34,756	
53	Additional tax. Enter 50% (.50) of line 52. Include this amount on Form 1040, line 60, or Form 1040NR, line 55			53	18,495	

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

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

Form **5695**

Residential Energy Credits

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

- ▶ See instructions.
- ▶ Attach to Form 1040 or Form 1040NR.

2006
Attachment
Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 4,361,437

Your social security number

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

<p>1 Were the qualified energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions) ▶</p> <p>Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.</p>					<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>2 Qualified energy efficiency improvements (see instructions).</p> <p>a Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home</p> <p>b Exterior windows (including skylights). Do not enter more than \$2,000</p> <p>c Exterior doors</p> <p>d Metal roof with appropriate pigmented coatings that meet the Energy Star program requirements and is specifically and primarily designed to reduce heat gain in your home</p>	2a	2,492,433			
	2b	2,913,021			
	2c	1,848,345			
	2d	324,034			
3 Add lines 2a through 2d	3	7,577,833			
4 Multiply line 3 by 10% (.10)	4	757,923			
<p>5 Residential energy property costs (see instructions).</p> <p>a Energy-efficient building property. Do not enter more than \$300</p> <p>b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150</p> <p>c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50</p>	5a	196,513			
	5b	160,842			
	5c	11,691			
6 Add lines 5a through 5c	6	369,047			
7 Add lines 4 and 6	7	1,126,969			
8 Enter the smaller of line 7 or \$500 (If you jointly occupied the home, see instructions)	8	968,526			
9 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	9				
10 Enter the total, if any, of your credits from Form 1040, lines 47 through 51, or Form 1040NR, lines 44 through 46	10				
11 Subtract line 10 from line 9. If zero or less, stop . You cannot take the nonbusiness energy property credit	11				
12 Nonbusiness energy property credit. Enter the smaller of line 8 or line 11	12	956,277			

Before you begin: Figure the amount of any of the following credits that you are claiming.

- Child tax credit
- Mortgage interest credit
- Adoption credit
- District of Columbia first-time homebuyer credit

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

13	Qualified solar electric property costs	13	285,077			
14	Multiply line 13 by 30% (.30)	14	85,524			
15	Maximum credit amount	15	2,000			
16	Enter the smaller of line 14 or line 15	16			31,651	
17	Qualified solar water heating property costs	17	107,148			
18	Multiply line 17 by 30% (.30)	18	32,145			
19	Maximum credit amount	19	2,000			
20	Enter the smaller of line 18 or line 19	20			20,926	
21	Qualified fuel cell property costs	21	3,111			
22	Multiply line 21 by 30% (.30)	22	933			
23	Kilowatt capacity of property on line 21 above ▶ X \$1,000	23	597,774			
24	Enter the smaller of line 22 or line 23	24			733	
25	Add lines 16, 20, and 24	25			53,310	
26	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	26				
27	1040 filers: Enter the total, if any, of your credits from Form 1040, lines 47 through 51, 53, and 54, plus the amount, if any, from line 12 of this form. 1040NR filers: Enter the total, if any, of your credits from Form 1040NR, lines 44 through 46, 48, and 49, plus the amount, if any, from line 12 of this form.	27	443,737			
28	Subtract line 27 from line 26. If zero or less, enter -0- here and on line 29	28			56,648,799	
29	Residential energy efficient property credit. Enter the smaller of line 25 or line 28	29			42,985	
30	Credit carryforward to 2007. If line 29 is less than line 25, subtract line 29 from line 25	30	10,325			

Part III Current Year Residential Energy Credits

31	Add lines 12 and 29. Enter here and on Form 1040, line 52, or Form 1040NR, line 47	31			999,262	
----	--	----	--	--	---------	--

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

5884

Work Opportunity Credit

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

► Attach to your tax return.

OMB No. 1545-0219

Attachment
Sequence No. **77**

Name(s) shown on return		Identifying number
Total Forms Filed = 18,431		
1	Enter on the applicable line below the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before the applicable date in the instructions and are certified (if required) as members of a targeted group.	
a	Employees who worked for you at least 120 hours but fewer than 400 hours \$ _____ × 25% (.25)	1a 2,217
b	Employees who worked for you at least 400 hours \$ _____ × 40% (.40)	1b 13,574
2	Add lines 1a and 1b. See instructions for the adjustment you must make for salaries and wages	2 15,791
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts	3 100,203
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800) Nondeductible credit = *	4 115,924
5	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	5
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report the amount on the applicable line of Form 3800 (e.g., line 1b of the 2006 Form 3800)	6

General Instructions

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

What's New

The Tax Relief and Health Care Act of 2006 extended the work opportunity credit to cover employees who begin work for the employer before January 1, 2008.

For employees who begin work for the employer after December 31, 2006, the act also expanded the definition of a targeted group employee, and increased the timeframe for submitting Form 8850. For more information on these changes, see Publication 553, Highlights of 2006 Tax Changes.

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Taxpayers that are not partnerships, S corporations, cooperatives, estates, or trusts, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. Instead, they can report this credit directly on line 1b of Form 3800.

The IRS will revise this December 2006 version of the form only when necessary. Continue to use this version for tax years beginning after 2005 until a new revision is issued.

Purpose of Form

Use Form 5884 to claim the work opportunity credit for qualified first-year wages you paid to or incurred for targeted group employees during the tax year. Your business does not have to be located in an empowerment zone, enterprise community, or renewal community to qualify for this credit.

You can claim or elect not to claim the work opportunity credit any time within 3 years from the due date of your return on either your original return or an amended return.

How To Claim the Credit

Generally, you must request and be issued a certification for each employee from the state employment security agency (SESA). The certification proves that the employee is a member of a targeted group. You must receive the certification by the day the individual begins work or complete Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, on or before the day you offer the individual a job.

If you complete Form 8850, it must be signed by you and the individual and submitted to the SESA by the 21st calendar day after the individual begins work (the 28th day if the employee begins work after December 31, 2006). If the SESA denies the request, it will provide a written explanation of the reason for denial. If a certification is revoked because it was based on false information provided by the worker, wages paid after the date you receive the notice of revocation do not qualify for the credit.

Hurricane Katrina employee. A Hurricane Katrina employee is an employee who had a main home in the core disaster area on August 28, 2005, and, within a two-year period beginning on that date, was hired for a job whose principal place of employment is in the core disaster area. The certification requirements described above do not apply to Hurricane Katrina employees. Instead, the worker must show the employer reasonable evidence that the worker is a Hurricane Katrina employee. An employer may use Form 8850 to accept reasonable evidence that the worker is a Hurricane Katrina employee. If the employer discovers that the worker is not a Hurricane Katrina employee, wages paid after the date of discovery will not qualify for the credit.

Form **5884-A**
 (October 2006)
 Department of the Treasury
 Internal Revenue Service

**Credits for Employers Affected by
 Hurricane Katrina, Rita, or Wilma**

OMB No. 1545-1978

▶ Attach to your tax return.

Attachment
 Sequence No. **77A**

Name(s) shown on return

Total Forms Filed = 6,260

Identifying number

SECTION A. Employee Retention Credit (see instructions)

1a Employers affected by Hurricane Katrina, enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006, while the business was inoperable	1a	13,554		
b Employers affected by Hurricane Rita, enter the total qualified wages paid or incurred after September 23, 2005, and before January 1, 2006, while the business was inoperable	1b	*		
c Employers affected by Hurricane Wilma, enter the total qualified wages paid or incurred after October 23, 2005, and before January 1, 2006, while the business was inoperable	1c	0		
d Add amounts from lines 1a, 1b, and 1c	1d	13,560		
2 Enter 40% of line 1d. You must subtract this amount from your deduction for salaries and wages	2			5,424
3 Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts	3			38,939
4 Current year credit. Add lines 2 and 3. Report this amount on the applicable line of Form 3800. If you have a credit from Section B, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions	4			44,363

SECTION B. Hurricane Katrina Housing Credit (see instructions)

5 Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 2006 (see instructions)	5			39
6 Enter 30% of line 5. You must subtract this amount from your deduction for salaries and wages	6			*
7 Hurricane Katrina housing credit from partnerships, S corporations, cooperatives, estates, and trusts	7			1,154
8 Current year credit. Add lines 6 and 7. Report this amount on the applicable line of Form 3800. If you have a credit from Section A, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions	8			1,165

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 47425B

Form **5884-A** (10-2006)

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

Form **6198**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

At-Risk Limitations

OMB No. 1545-0712

2006

Attachment Sequence No. **31**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Total Forms Filed = 402,575

Identifying number

Description of activity (see page 2 of the instructions)

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

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	-46,956,003

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

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

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2005, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2005 Form 6198, line 19b. Do not enter the amount from line 10b of the 2005 form.		
16	Increases since (check box that applies):	16	
a	<input type="checkbox"/> Effective date	17	
b	<input type="checkbox"/> The end of your 2005 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your 2005 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	53,087,137
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover.	21	(12,501,033)

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

Form 6251

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

2006

Attachment Sequence No. 32

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Attach to Form 1040 or Form 1040NR.

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

Your social security number

Total Forms Filed = 8,683,021

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

Table with 28 rows detailing Alternative Minimum Taxable Income components. Line 1: 1,978,427,355; Line 28: 2,171,427,757.

Part II Alternative Minimum Tax

Table with 7 rows detailing Alternative Minimum Tax components. Line 29: 360,112,303; Line 35: 21,563,717.

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30			36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 10 of the instructions)	37	645,194,122		
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 10 of the instructions)	38	18,654,089		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary)	39	664,577,415		
40	Enter the smaller of line 36 or line 39			40	
41	Subtract line 40 from line 36			41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶			42	273,672,197
43	Enter: <ul style="list-style-type: none"> • \$61,300 if married filing jointly or qualifying widow(er), • \$30,650 if single or married filing separately, or • \$41,050 if head of household. 	43			
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44			
45	Subtract line 44 from line 43. If zero or less, enter -0-	45			
46	Enter the smaller of line 36 or line 37	46			
47	Enter the smaller of line 45 or line 46	47			
48	Multiply line 47 by 5% (.05) ▶			48	735,542
49	Subtract line 47 from line 46	49			
50	Multiply line 49 by 15% (.15) ▶			50	89,070,084
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.					
51	Subtract line 46 from line 40	51			
52	Multiply line 51 by 25% (.25) ▶			52	3,552,801
53	Add lines 42, 48, 50, and 52			53	
54	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			54	446,323,000
55	Enter the smaller of line 53 or line 54 here and on line 31			55	

Form **6252**

Installment Sale Income

OMB No. 1545-0228

2006

Attachment Sequence No. **79**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Total Forms Filed = 888,811

Identifying number

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

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

5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	72,111,757
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	
7	Subtract line 6 from line 5	7	
8	Cost or other basis of property sold	8	
9	Depreciation allowed or allowable	9	
10	Adjusted basis. Subtract line 9 from line 8	10	
11	Commissions and other expenses of sale	11	
12	Income recapture from Form 4797, Part III (see instructions)	12	
13	Add lines 10, 11, and 12	13	19,843,887
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	52,267,870
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-	15	509,609
16	Gross profit. Subtract line 15 from line 14	16	51,780,555
17	Subtract line 13 from line 6. If zero or less, enter -0-	17	169,321
18	Contract price. Add line 7 and line 17	18	70,522,127

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

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-	20	
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	73,430,953
22	Add lines 20 and 21	22	73,600,274
23	Payments received in prior years (see instructions). Do not include interest, whether stated or unstated	23	96,758,314
24	Installment sale income. Multiply line 22 by line 19	24	42,226,098
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	334,978
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	41,891,120

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

- 27 Name, address, and taxpayer identifying number of related party
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year? Yes No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.
 - a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ [] / [] / []
 - b The first disposition was a sale or exchange of stock to the issuing corporation.
 - c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
 - d The second disposition occurred after the death of the original seller or buyer.
 - e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30 Selling price of property sold by related party (see instructions)
- 31 Enter contract price from line 18 for year of first sale
- 32 Enter the **smaller** of line 30 or line 31
- 33 Total payments received by the end of your 2006 tax year (see instructions)
- 34 Subtract line 33 from line 32. If zero or less, enter -0-
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale
- 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
- 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6781**

**Gains and Losses From Section 1256
Contracts and Straddles**

OMB No. 1545-0644

2006

Attachment
Sequence No. **82**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on tax return

Total Forms Filed = 289,440

Identifying number

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

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (Loss)	(c) Gain
1		
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	6,158,690
4 Form 1099-B adjustments. See instructions and attach schedule	4	-1,575
5 Combine lines 3 and 4	5	6,157,116
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	118,865
7 Combine lines 5 and 6	7	6,275,981
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	2,510,399
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	3,765,584

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

Section A—Losses From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a	(32,602)
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b	(2,815)

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-	
12						
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a	284,997
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b	169,756

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

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

Form **8283**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 6,148,798

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

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

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B				35,965,624	37,457,753	
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ .
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

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

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

	Yes	No

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

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

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

- 4 Check the box that describes the type of property donated:
- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles** | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> Other |

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

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

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

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			15,144,901
C			
D			

5	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B			3,911,055	1,064,625	6,734,778	193,998
C						
D						

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

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

Signature of taxpayer (donor) ▶ _____ Date ▶ _____

Part III Declaration of Appraiser

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

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

Sign

Here Signature ▶ _____ Title ▶ _____ Date ▶ _____

Business address (including room or suite no.)	Identifying number
--	--------------------

City or town, state, and ZIP code

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

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

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

Does the organization intend to use the property for an unrelated use? ▶ Yes No

Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

Form **8396**

Mortgage Interest Credit

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

(For Holders of Qualified Mortgage Credit Certificates Issued by
State or Local Governmental Units or Agencies)

2006

Attachment
Sequence No. **138**

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

Name(s) shown on your tax return

Total Forms Filed = 55,834

Your social security number

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

Name of Issuer of Mortgage Credit Certificate

Mortgage Credit Certificate Number

Issue Date

Part I Current Year Mortgage Interest Credit

1	Interest paid on the certified indebtedness amount. If someone else (other than your spouse if filing jointly) also held an interest in the home, enter only your share of the interest paid . . .	1		
2	Enter the certificate credit rate shown on your mortgage credit certificate . Do not enter the interest rate on your home mortgage	2		%
3	If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3.	3	49,315	
4	Enter any 2003 credit carryforward from line 18 of your 2005 Form 8396	4	1,774	
5	Enter any 2004 credit carryforward from line 16 of your 2005 Form 8396	5	8,830	
6	Enter any 2005 credit carryforward from line 19 of your 2005 Form 8396	6	11,907	
7	Add lines 3 through 6	7	71,826	
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8		
9	1040 filers: Enter the total of the amounts from Form 1040, lines 47 through 51 and line 53 plus any credit from Form 5695, line 12 1040NR filers: Enter the total of the amounts from Form 1040NR, lines 44 through 46 and line 48 plus any credit from Form 5695, line 12	9		
10	Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II	10		
11	Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include this amount in the total on Form 1040, line 54, or Form 1040NR, line 49, and check box a on that line	11	48,366	

Part II Mortgage Interest Credit Carryforward to 2007. (Complete **only** if line 11 is less than line 7.)

12	Add lines 3 and 4	12		
13	Enter the amount from line 7	13		
14	Enter the larger of line 11 or line 12	14		
15	Subtract line 14 from line 13	15		
16	2005 credit carryforward to 2007. Enter the smaller of line 6 or line 15	16		
17	Subtract line 16 from line 15	17		
18	2004 credit carryforward to 2007. Enter the smaller of line 5 or line 17	18		
19	2006 credit carryforward to 2007. Subtract line 11 from line 3. If zero or less, enter -0-	19		

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8582**

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

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

2006
Attachment
Sequence No. **88**

Name(s) shown on return

Total Forms Filed = 3,554,402

Identifying number

Part I 2006 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)				
1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a	15,354,389		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(37,884,542)		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(26,138,486)		
d Combine lines 1a, 1b, and 1c.	1d		-48,668,640	
Commercial Revitalization Deductions From Rental Real Estate Activities				
2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	(14,371)		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(235,094)		
c Add lines 2a and 2b.	2c		(249,465)	
All Other Passive Activities				
3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	39,329,057		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(25,106,251)		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(35,278,503)		
d Combine lines 3a, 3b, and 3c.	3d		-21,055,698	

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used **4** -69,973,802

If line 4 is a loss and:

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

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

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

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

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	57,069,122		
6 Enter \$150,000. If married filing separately, see page 8	6	320,182,442		
7 Enter modified adjusted gross income, but not less than zero (see page 8)	7	393,888,765		
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.				
8 Subtract line 7 from line 6	8	100,776,368		
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8	9	30,103,968		
10 Enter the smaller of line 5 or line 9.	10	15,316,773		
If line 2c is a loss, go to Part III. Otherwise, go to line 15.				

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

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

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	43,373		
12 Enter the loss from line 4	12			
13 Reduce line 12 by the amount on line 10	13	772,064		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	13,744		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15	13,826,102		
16 Total losses allowed from all passive activities for 2006. Add lines 10, 14, and 15. See page 11 of the instructions to find out how to report the losses on your tax return.	16	34,837,148		

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

Low-Income Housing Credit

OMB No. 1545-0984

▶ Attach to your tax return.

Attachment
 Sequence No. **36a**

Name(s) shown on return		Total Forms Filed = 70,353		Identifying number	
1	Number of Forms 8609-A attached ▶	*			
2	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv)				
3	Current year credit from attached Form(s) 8609-A (see instructions)	3	2,366		
4	Low-income housing credit from partnerships, S corporations, estates, and trusts	4	147,527		
5	Add lines 3 and 4. Estates and trusts, go to line 6; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800) Non-deductible housing credit = *	5	149,147		
6	Amount allocated to beneficiaries of the estate or trust (see instructions)	6			
7	Estates and trusts. Subtract line 6 from line 5. Report this amount on the applicable line of Form 3800 (e.g., line 1e of the 2006 Form 3800)	7			

General Instructions

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

What's New

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

Purpose of Form

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

Qualified Low-Income Housing Project

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

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

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

Recapture of Credit

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

Recordkeeping

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

Form **8606**

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Nondeductible IRAs

2006

Attachment Sequence No. **48**

▶ See separate instructions.

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

Department of the Treasury
Internal Revenue Service (99)

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

Your social security number

Total Forms Filed = 2,044,896

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

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

Apt. no.

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

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2006.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2006 and you made nondeductible contributions to a traditional IRA in 2006 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable distribution, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006 (excluding any portion you recharacterized) and you made nondeductible contributions to a traditional IRA in 2006 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2006, including those made for 2006 from January 1, 2007, through April 16, 2007 (see page 5 of the instructions)	1	3,214,921	
2	Enter your total basis in traditional IRAs (see page 5 of the instructions)	2	18,912,520	
3	Add lines 1 and 2	3	22,127,440	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <p>In 2006, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</p> </div> <p style="margin-left: 20px;"> <input type="checkbox"/> No —————▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. <input type="checkbox"/> Yes —————▶ Go to line 4. </p>				
4	Enter those contributions included on line 1 that were made from January 1, 2007, through April 16, 2007	4	25,080	
5	Subtract line 4 from line 3	5	22,102,360	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2006, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 5 of the instructions)	6	64,269,385	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2006. Do not include rollovers (other than repayments of qualified hurricane distributions), qualified charitable distributions, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	4,861,797	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16	8	406,243	
9	Add lines 6, 7, and 8	9	69,537,424	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	64,755	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	673,177	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	737,928	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2006 and earlier years	14	21,389,512	
15a	Subtract line 12 from line 7	15a	4,186,599	
b	Amount on line 15a attributable to qualified hurricane distributions (see page 6 of the instructions). Also enter this amount on Form 8915, line 22	15b	17,215	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	4,173,085	
<p>Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 6 of the instructions).</p>				

Part II 2006 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2006 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2006, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2006. If you erroneously made a conversion, you must recharacterize (correct) it (see page 6 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2006. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2006 or 2007 (see page 7 of the instructions)	16	1,334,888
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	72,964
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18	1,261,924

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2006. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), qualified charitable distribution, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2006 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19	1,545,387
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20	56,172
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	1,498,149
22	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	22	1,373,700
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 7 of the instructions)	23	592,342
24	Enter your basis in Roth IRA conversions (see page 7 of the instructions)	24	492,755
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	415,253
b	Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 23	25b	*
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c	416,895

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature _____ Date _____

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

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8615**
Department of the Treasury
Internal Revenue Service (99)

Tax for Children Under Age 18
With Investment Income of More Than \$1,700
▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ See separate instructions.

OMB No. 1545-0074

2006
Attachment
Sequence No. **33**

Child's name shown on return	Total Forms Filed = 387,887	Child's social security number
------------------------------	-----------------------------	--------------------------------

Before you begin: If the child, the parent, or any of the parent's other children under age 18 must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929, Tax Rules for Children and Dependents**. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). Caution: See instructions before completing.	B Parent's social security number
C Parent's filing status (check one): <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)	

Part I Child's Net Investment Income

1 Enter the child's investment income (see instructions)	1	5,494,740
2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,700. Otherwise, see instructions	2	771,474
3 Subtract line 2 from line 1. If zero or less, stop ; do not complete the rest of this form but do attach it to the child's return	3	4,736,910
4 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 40. If the child files Form 2555 or 2555-EZ, see the instructions	4	4,856,092
5 Enter the smaller of line 3 or line 4. If zero, stop ; do not complete the rest of this form but do attach it to the child's return	5	4,494,552

Part II Tentative Tax Based on the Tax Rate of the Parent

6 Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 40; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	179,700,692
7 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above	7	3,951,601
8 Add lines 5, 6, and 7 (see instructions)	8	188,146,844
9 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	9	47,353,850
10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 41; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 . If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/>	10	45,687,254
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11	1,666,596
12a Add lines 5 and 7	12a	8,446,153
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	295,849
13 Multiply line 11 by line 12b	13	896,425

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4	14	360,782
15 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	15	24,374
16 Add lines 13 and 15	16	920,800
17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	17	633,892
18 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	18	924,539

Form **8801**
Department of the Treasury
Internal Revenue Service (99)

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

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

OMB No. 1545-1073

2006

Attachment
Sequence No. **74**

Name(s) shown on return

Total Forms Filed = 1,340,076

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2005 Form 6251. Estates and trusts, see instructions	1	350,819,063	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	42,196,661	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(2,238,864)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$191,000 and you were married filing separately for 2005, see instructions	4	395,639,699	
5	Enter: \$58,000 if married filing jointly or qualifying widow(er) for 2005; \$40,250 if single or head of household for 2005; or \$29,000 if married filing separately for 2005. Estates and trusts, enter \$22,500	5	72,150,592	
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2005; \$112,500 if single or head of household for 2005; or \$75,000 if married filing separately for 2005. Estates and trusts, enter \$75,000	6	188,700,508	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	234,033,577	
8	Multiply line 7 by 25% (.25)	8	58,508,509	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	45,997,468	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	354,299,833	
11	<ul style="list-style-type: none"> • If for 2005 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 46 here. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result. 	11	78,543,944	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	1,612,851	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	76,939,978	
14	Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55	14	72,878,527	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	5,945,436	

Part II Minimum Tax Credit and Carryforward to 2007

16	Enter the amount from your 2005 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56	16	7,015,277	
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	1,069,841	
19	2005 minimum tax credit carryforward. Enter the amount from your 2005 Form 8801, line 26	19	8,948,596	
20	Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions)	20	42,314	
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21	10,590,449	
22	Enter your 2006 regular income tax liability minus allowable credits (see instructions)	22	79,752,020	
23	Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54	23	83,417,283	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	2,631,643	
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2006 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	1,031,340	
26	Minimum tax credit carryforward to 2007. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	9,559,109	

Part III Tax Computation Using Maximum Capital Gains Rates

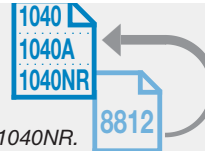
Caution. If you did not complete the 2005 Qualified Dividends and Capital Gain Tax Worksheet, the 2005 Schedule D Tax Worksheet, or Part V of the 2005 Schedule D (Form 1041), see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10			27	
28	Enter the amount from line 6 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2005 Schedule D Tax Worksheet, or the amount from line 22 of the 2005 Schedule D (Form 1041), whichever applies*	28			
If you figured your 2005 tax using the 2005 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.					
29	Enter the amount from line 19 of your 2005 Schedule D (Form 1040), or line 14b, column (2), of the 2005 Schedule D (Form 1041)	29			
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2005 Schedule D Tax Worksheet	30			
31	Enter the smaller of line 27 or line 30			31	
32	Subtract line 31 from line 27			32	
33	If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result ▶			33	
34	Enter: <ul style="list-style-type: none"> • \$59,400 if married filing jointly or qualifying widow(er) for 2005, • \$29,700 if single or married filing separately for 2005, • \$39,800 if head of household for 2005, or • \$2,000 for an estate or trust 	34			
35	Enter the amount from line 7 of your 2005 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2005 Schedule D Tax Worksheet, or the amount from line 23 of the 2005 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2005 Schedule D (Form 1041), enter -0-	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-	36			
37	Enter the smaller of line 27 or line 28	37			
38	Enter the smaller of line 36 or line 37	38			
39	Multiply line 38 by 5% (.05) ▶			39	
40	Subtract line 38 from line 37	40			
41	Multiply line 40 by 15% (.15) ▶			41	
If line 29 is zero or blank, skip lines 42 and 43 and go to line 44. Otherwise, go to line 42.					
42	Subtract line 37 from line 31	42			
43	Multiply line 42 by 25% (.25) ▶			43	
44	Add lines 33, 39, 41, and 43			44	
45	If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2005), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2005) from the result			45	
46	Enter the smaller of line 44 or line 45 here and on line 11			46	

* The 2005 Qualified Dividends and Capital Gain Tax Worksheet is on page 38 of the 2005 Instructions for Form 1040. The 2005 Schedule D Tax Worksheet is on page D-9 of the 2005 Instructions for Schedule D (Form 1040) (page 38 of the 2005 Instructions for Form 1041).

Form **8812**

Additional Child Tax Credit



OMB No. 1545-0074

2006

Attachment Sequence No. **47**

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

Total Forms Filed = 15,717,145

Your social security number

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions, page 38 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	30,465,343
2	Enter the amount from Form 1040, line 53, Form 1040A, line 33, or Form 1040NR, line 48	2	6,864,104
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	23,601,239
4a	Enter your total earned income (see instructions on back)	4a	420,325,268
b	Nontaxable combat pay (see instructions on back)	4b	2,863,507
5	Is the amount on line 4a more than \$11,300? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input type="checkbox"/> Yes. Subtract \$11,300 from the amount on line 4a. Enter the result	5	244,423,455
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	36,663,947

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	2,492,570
8	1040 filers: Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. 1040A filers: Enter -0-. 1040NR filers: Enter the total of the amounts from Form 1040NR, line 54, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 58.	8	356,318
9	Add lines 7 and 8	9	2,848,888
10	1040 filers: Enter the total of the amounts from Form 1040, lines 66a and 67. 1040A filers: Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). 1040NR filers: Enter the amount from Form 1040NR, line 61.	10	3,209,419
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	1,357,232
12	Enter the larger of line 6 or line 11 Next, enter the smaller of line 3 or line 12 on line 13.	12	2,867,008

Part III Additional Child Tax Credit

13	This is your additional child tax credit	13	16,248,889
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Enter this amount on
Form 1040, line 68,
Form 1040A, line 41, or
Form 1040NR, line 62.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8814**

**Parents' Election To Report
Child's Interest and Dividends**

OMB No. 1545-0074

2006

Department of the Treasury
Internal Revenue Service

▶ See instructions.
▶ Attach to parents' Form 1040 or Form 1040NR.

Attachment
Sequence No. **40**

Name(s) shown on your return	Your social security number
Total Forms Filed = 294,748	: : : : : :

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** on page 2.

A Child's name (first, initial, and last)	B Child's social security number
Combined Totals for Form 8814	: : : : : :

c If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a	135,043	
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b	5,740	
2a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a	236,382	
b Enter your child's qualified dividends included on line 2a. See the instructions	2b	83,217	
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3	143,636	
4 Add lines 1a, 2a, and 3. If the total is \$1,700 or less, skip lines 5 through 12 and go to line 13. If the total is \$8,500 or more, do not file this form. Your child must file his or her own return to report the income	4	515,061	
5 Base amount	5	1,700	00
6 Subtract line 5 from line 4	6	139,151	
If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7	.	
8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8	.	
9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9	27,295	
10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10	46,547	
11 Add lines 9 and 10	11	73,841	
12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	68,141	

Part II Tax on the First \$1,700 of Child's Interest and Dividends

13 Amount not taxed	13	850	00
14 Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	140,916	
15 Tax. Is the amount on line 14 less than \$850? <input type="checkbox"/> No. Enter \$85 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (.10). Enter the result here and see the Note below.	15	14,120	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 41. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 41.

Form **8824**
Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges
(and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

OMB No. 1545-1190
2006
Attachment
Sequence No. **109**

Name(s) shown on tax return

Total Forms Filed = 207,687

Identifying number

Part I Information on the Like-Kind Exchange

Note: If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.

1 Description of like-kind property given up ▶

2 Description of like-kind property received ▶

3 Date like-kind property given up was originally acquired (month, day, year)

3	/	/
----------	---	---

4 Date you actually transferred your property to other party (month, day, year)

4	/	/
----------	---	---

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement

5	/	/
----------	---	---

6 Date you actually received the like-kind property from other party (month, day, year). See instructions

6	/	/
----------	---	---

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . Yes No

Part II Related Party Exchange Information

8 Name of related party Relationship to you Related party's identifying number

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

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? Yes No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is not the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24 unless one of the exceptions on line 11 applies.

11 If one of the exceptions below applies to the disposition, check the applicable box:

- a The disposition was after the death of either of the related parties.
- b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
- c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

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

Your social security number

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: If you transferred **and** received (a) more than one group of like-kind properties or (b) cash or other (not like-kind) property, see **Reporting of multi-asset exchanges** in the instructions.

Note: Complete lines 12 through 14 **only** if you gave up property that was not like-kind. Otherwise, go to line 15.

12	Fair market value (FMV) of other property given up	12	2,041,735		
13	Adjusted basis of other property given up	13	1,119,077		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14		922,658	
Caution: If the property given up was used previously or partly as a home, see Property used as home in the instructions.					
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15		6,779,460	
16	FMV of like-kind property you received	16		70,448,744	
17	Add lines 15 and 16	17		77,228,204	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18		45,732,149	
19	Realized gain or (loss). Subtract line 18 from line 17	19		31,496,055	
20	Enter the smaller of line 15 or line 19, but not less than zero	20		5,485,584	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21		76,557	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22		5,427,861	
23	Recognized gain. Add lines 21 and 22	23		5,504,418	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24		25,992,295	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25		44,457,107	

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property is more than the basis of the divested property.

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)				-
27	Description of divested property ▶				
28	Description of replacement property ▶				
29	Date divested property was sold (month, day, year)	29		/	/
30	Sales price of divested property (see instructions)	30			
31	Basis of divested property	31			
32	Realized gain. Subtract line 31 from line 30	32			
33	Cost of replacement property purchased within 60 days after date of sale	33			
34	Subtract line 33 from line 30. If zero or less, enter -0-	34			
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35			
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36			
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37			
38	Basis of replacement property. Subtract line 37 from line 33	38			

Form **8839**

Qualified Adoption Expenses

OMB No. 1545-0074

2006

Attachment Sequence No. **38**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040 or 1040NR.

▶ See separate instructions.

Name(s) shown on return

Total Forms Filed = 98,629

Your social security number

Before you begin: See **Definitions** on page 1 of the instructions.

Part I Information About Your Eligible Child or Children—You must complete this part. See page 2 of the instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number
	First	Last		(c) born before 1989 and disabled	(d) a child with special needs	(e) a foreign child	
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Caution. If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), that begin on page 2, before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

	Child 1	Child 2		
2 Maximum adoption credit per child	\$10,960	00	\$10,960	00
3 Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.				
4 Subtract line 3 from line 2				
5 Qualified adoption expenses (see page 4 of the instructions)	643,281		32,623	
Caution. Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2006.				
6 Enter the smaller of line 4 or line 5				
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12				427,138
8 Modified adjusted gross income (see page 4 of the instructions)				
9 Is line 8 more than \$164,410? <input type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$164,410 from line 8				
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				×
11 Multiply line 7 by line 10				
12 Subtract line 11 from line 7				409,733
13 Credit carryforward from prior years (line 23 of your Credit Carryforward Worksheet on page 5 of the 2005 Form 8839 instructions)				486,217
14 Add lines 12 and 13				895,951
15 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43				
16 1040 filers: Enter the total of any amounts from Form 1040, lines 47 through 51 and line 53; Form 8396, line 11; and Form 5695, line 12. 1040NR filers: Enter the total of any amounts from Form 1040NR, lines 44 through 46 and line 48; Form 8396, line 11; and Form 5695, line 12.				
17 Subtract line 16 from line 15				
18 Adoption credit. Enter the smaller of line 14 or line 17 here and include on Form 1040, line 54, or Form 1040NR, line 49. Check box b on that line. If line 17 is smaller than line 14, you may have a credit carryforward (see page 4 of the instructions)				351,184

Part III Employer-Provided Adoption Benefits

		Child 1		Child 2			
19	Maximum exclusion per child	19	\$10,960	00	\$10,960	00	
20	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See page 4 of the instructions for the amount to enter.	20					
21	Subtract line 20 from line 19	21					
22	Employer-provided adoption benefits you received in 2006. This amount should be shown in box 12 of your 2006 Form(s) W-2 with code T	22					
23	Add the amounts on line 22	23					23,526
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2006, enter the amount from line 21	24					
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31	25					
26	Modified adjusted gross income (from the worksheet on page 6 of the instructions)	26					
27	Is line 26 more than \$164,410? <input type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$164,410 from line 26	27					
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000	28			×		
29	Multiply line 25 by line 28	29					
30	Excluded benefits. Subtract line 29 from line 25	30					17,848
31	Taxable benefits. Is line 30 more than line 23? <input type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or line 8 of Form 1040NR. On the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or line 8 of Form 1040NR by the amount on Form 8839, line 31. Enter the result on line 7 of Form 1040 or line 8 of Form 1040NR. Enter "SNE" on the dotted line next to the entry line.	31					5,678



You may be able to claim the adoption credit in Part II on the front of this form if either of the following applies.

- The total adoption expenses you paid in 2006 were not fully reimbursed by your employer and the adoption became final in 2006 or earlier.
- You adopted a child with special needs and the adoption became final in 2006.

Form **8844**

**Empowerment Zone and Renewal
Community Employment Credit**

OMB No. 1545-1444

2006

Attachment
Sequence No. **99**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Total Forms Filed = 38,475

Identifying number

Part I Current Year Credit

1	Enter the total qualified wages paid or incurred during calendar year 2006 only (see instructions)		
a	Qualified empowerment zone wages \$ X 20% (.20)	1a	1,250
b	Qualified renewal community wages \$ X 15% (.15)	1b	5,549
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	
3	Empowerment zone and renewable community employment credit from partnerships, S corporations, cooperatives, estates, and trusts	3	
4	Add lines 2 and 3. Partnerships and S corporations, report this amount on Schedule K; all others, continue on to line 5	4	
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	
6	Subtract line 5 from line 4	6	
7	Passive activity credit allowed for 2006 (see instructions)	7	13,680
8	Carryforward of empowerment zone and renewal community employment credit to 2006	8	114,388
9	Carryback of empowerment zone and renewal community employment credit from 2007 (see instructions)	9	
10	Add lines 6 through 9. Cooperatives, estates, and trusts, continue on to line 11. All others, use this amount to complete Part II	10	287,582
11	Amount allocated to the patrons of the cooperative or the beneficiaries of the estate or trust (see instructions)	11	
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Use this amount to complete Part II	12	

Part II Allowable Credit

13	Regular tax before credits:		
	• Individuals. Enter the amount from Form 1040, line 44; Form 1040NR, line 41	13	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 2; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
14	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	14	291,714
	• Corporations. Enter the amount from Form 4626, line 14		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
15	Add lines 13 and 14	15	
16a	Foreign tax credit	16a	
b	Credits from Form 1040, lines 48 through 54 (or Form 1040NR, lines 45 through 49)	16b	
c	Qualified electric vehicle credit (Form 8834, line 20)	16c	
d	Alternative motor vehicle credit (Form 8910, line 18)	16d	
e	Alternative fuel vehicle refueling property credit (Form 8911, line 19)	16e	
f	Add lines 16a through 16e	16f	
17	Net income tax. Subtract line 16f from line 15. If zero, skip lines 18 through 24 and enter -0- on line 25	17	11,587,917
18	Net regular tax. Subtract line 16f from line 13. If zero or less, enter -0-	18	11,296,908
19	Tentative minimum tax (see instructions)	19	10,617,504
20	Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions)	20	2,659,713
21	Multiply line 19 by 75% (.75)	21	7,963,131
22	Enter the greater of line 20 or line 21	22	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	
24	General business credit (see instructions)	24	
25	Subtract line 24 from line 23	25	
26	Credit allowed for the current year. Cooperatives, estates, and trusts. Enter the smaller of line 12 or line 25. Report this amount on Form 1041, Schedule G, line 2c; or Form 1120-C, Schedule J, line 5c. If line 25 is smaller than line 12, see instructions. All others. Enter the smaller of line 10 or line 25. Report this amount on Form 1040, line 55; Form 1040NR, line 50; Form 1120, Schedule J, line 5c; Form 1120-A, Part I, line 2; or the applicable line of your return. If line 25 is smaller than line 12, see instructions	26	120,603

Form **8853**
 Department of the Treasury
 Internal Revenue Service (99)

**Archer MSAs and
 Long-Term Care Insurance Contracts**

OMB No. 1545-0074

2006

Attachment
 Sequence No. **39**

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

Name(s) shown on return

Total Forms Filed = 89,940

Social security number of MSA
 account holder. If both spouses
 have MSAs, see page 1 of the instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2006?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2006?	2a	
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part.
 If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part II for each spouse (see page 2 of the instructions).

3 Total employer contributions to your Archer MSA(s) for 2006	3	24,977	
4 Archer MSA contributions you made for 2006, including those made from January 1, 2007, through April 16, 2007, that were for 2006. Do not include rollovers (see page 4 of the instructions)	4	50,860	
5 Limitation from the worksheet on page 3 of the instructions	5	48,780	
6 Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	6	1,663,002	
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here and on Form 1040, line 23, or Form 1040NR, line 23	7	35,106	

Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 4 of the instructions).

Part III Archer MSA Distributions

8a Total distributions you and your spouse received in 2006 from all Archer MSAs (see page 4 of the instructions)	8a	44,569	
b Distributions included on line 8a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b	7,091	
c Subtract line 8b from line 8a	8c	37,489	
9 Unreimbursed qualified medical expenses (see page 4 of the instructions).	9	54,339	
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "MSA" and the amount	10	3,355	
11a If any of the distributions included on line 10 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here ▶ <input type="checkbox"/>			
b Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "MSA" and the amount	11b	288	

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2006 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

12 Total distributions you received in 2006 from all Medicare Advantage MSAs (see page 4 of the instructions)	12	859	
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	655	
14 Taxable Medicare Advantage MSA distributions. Subtract line 13 from line 12. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "Med MSA" and the amount	14	456	
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 50% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>			
b Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "Med MSA" and the amount	15b	229	

Name of policyholder (as shown on Form 1040)

Social security number of policyholder

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here

16a Name of insured b Social security number of insured

17 In 2006, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? Yes No

18 Was the insured a terminally ill individual? Yes No

Note: If "Yes" and the only payments you received in 2006 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked 19 900,966

Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts 20 772,925

21 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) 21 5,359

22 Add lines 20 and 21 22 778,284

Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$250 by the number of days in the LTC period 23 2,414,670

24 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions) 24 1,130,804

25 Enter the larger of line 23 or line 24 25 2,646,223

26 Reimbursements for qualified LTC services provided for the insured during the LTC period 26 375,516

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

27 Per diem limitation. Subtract line 26 from line 25 27 2,271,460

28 Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount 28 25,376

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8863**
 Department of the Treasury
 Internal Revenue Service (99)

Education Credits
(Hope and Lifetime Learning Credits)

▶ See instructions.
 ▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2006

Attachment
 Sequence No. **50**

Name(s) shown on return

Total Forms Filed = 7,814,008

Your social security number

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

Part I Hope Credit. Caution: You *cannot* take the Hope credit for more than **2** tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,200* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,100**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
	Student # 1		5,201,267			4,116,092	
	Student # 2		216,429			173,100	
	Student # 3		4,812			3,710	
	Student # 4		*			*	
2	Tentative Hope credit. Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					2	4,316,530

* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, **do not** enter more than \$4,400.
 ** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the **smaller** of the amount in column (c) or \$2,200.

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
	Student # 1		24,991,652
	Student # 2		612,173
	Student # 3		5,957 Stud. #4 = *
	Student # 4		
4	Add the amounts on line 3, column (c), and enter the total		4 25,609,966
5a	Enter the smaller of line 4 or \$10,000		5a 20,519,171
b	For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of \$10,000 or their qualified expenses included on line 4 (see special rules on page 3)		5b 519,235
c	Subtract line 5b from line 5a		5c 19,950,764
6a	Multiply line 5b by 40% (.40)		6a 207,695
b	Multiply line 5c by 20% (.20)		6b 3,990,156
c	Tentative lifetime learning credit. Add lines 6a and 6b and go to Part III		6c 4,207,688

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c		7	8,521,005
8	Enter: \$110,000 if married filing jointly; \$55,000 if single, head of household, or qualifying widow(er)		8	646,728,251
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22		9	373,924,255
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credits		10	285,336,128
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)		11	116,936,965
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)		12	74,999,606
13	Multiply line 7 by line 12 ▶		13	8,083,209
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		14	26,678,899
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30		15	285,985
16	Subtract line 15 from line 14. If zero or less, stop ; you cannot take any education credits		16	26,392,914
17	Education credits. Enter the smaller of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31		17	7,022,884

* 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.

8864

Biodiesel and Renewable Diesel Fuels Credit

OMB No. 1545-1924

Form

2006

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Attachment
Sequence No. **141**

Name(s) shown on return

Total forms filed = 2,619

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* below.

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)	
1	Biodiesel (other than agri-biodiesel)		\$.50	*	
2	Agri-biodiesel		\$1.00	*	
3	Renewable diesel		\$1.00	*	
4	Biodiesel (other than agri-biodiesel) included in a biodiesel mixture		\$.50	0	
5	Agri-biodiesel included in a biodiesel mixture		\$1.00	0	
6	Renewable diesel included in a renewable diesel mixture		\$1.00	0	
7	Qualified agri-biodiesel production (gallons sold)		\$.10	0	
8	Add lines 1 through 7. Include this amount in your income for 2006 (see instructions)			*	
9	Biodiesel and renewable diesel fuels credit from partnerships, S corporations, cooperatives, estates, and trusts				1,828
10	Add lines 8 and 9. Cooperatives, estates, and trusts, go to line 11; partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1p				2,254
11	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust				
12	Cooperatives, estates, and trusts. Subtract line 11 from line 10. Report this amount on Form 3800, line 1p				

General Instructions

Section references are to the Internal Revenue Code.

What's New

The tax liability limit is no longer figured on this form; instead, it must be figured on Form 3800, General Business Credit.

Purpose of Form

Use Form 8864 to figure your biodiesel and renewable diesel fuels credit. Claim the credit for the tax year in which the sale or use occurs. This credit consists of the:

- Biodiesel credit,
- Renewable diesel credit,
- Biodiesel mixture credit,
- Renewable diesel mixture credit, and
- Small agri-biodiesel producer credit.

Definitions and Special Rules

Certification

To claim a credit on lines 1, 2, 4, or 5, you generally must attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, to Form 8864. To claim a credit on lines 3 or 6, you generally must attach a certificate from the producer identifying the product as renewable diesel and, if applicable, a statement from the reseller. However, if the certificate or statement was attached to a previously filed claim, attach a separate sheet with the following information.

- Certificate identification number.
- Total gallons of agri-biodiesel, biodiesel other than agribiodiesel, or renewable diesel on the certificate.
- Total gallons claimed on Schedule 3 (Form 8849).
- Total gallons claimed on Schedule C (Form 720).
- Total gallons claimed on Form 4136.

See Notice 2005-62 on page 443 of Internal Revenue Bulletin 2005-35 or Publication 510, Excise Taxes for 2007, for the model certificate and statement.

Biodiesel

Biodiesel means the monoalkyl esters of long chain fatty acids derived from plant or animal matter which meet the registration requirements for fuels and fuel additives established by the Environmental Protection Agency (EPA) under section 211 of the Clean Air Act, and the requirements of the American Society of Testing and Materials (ASTM) D6751.

Biodiesel includes both agri-biodiesel and biodiesel other than agri-biodiesel.

Agri-Biodiesel

Agri-biodiesel means biodiesel derived solely from virgin oils, including esters derived from virgin vegetable oils from corn, soybeans, sunflower seeds, cottonseeds, canola, crambe, rapeseeds, safflowers, flaxseeds, rice bran, and mustard seeds, and from animal fats.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

OMB No. 1545-0074

Form **8880**

Credit for Qualified Retirement Savings Contributions

2006
Attachment
Sequence No. **129**

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Your social security number

Total Forms Filed = 5,290,862



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1989, **(b)** is claimed as a dependent on someone else's 2006 tax return, or **(c)** was a **student** (see instructions).

	(a) You		(b) Your spouse	
1 Traditional and Roth IRA contributions for 2006. Do not include rollover contributions	1	1,845,982		813,065
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2006 (see instructions)	2	5,862,915		1,438,534
3 Add lines 1 and 2	3	7,708,897		2,251,598
4 Certain distributions received after 2003 and before the due date (including extensions) of your 2006 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	376,491		228,190
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	7,483,325		2,123,653
6 In each column, enter the smaller of line 5 or \$2,000	6	5,123,017		1,311,892
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit			7	6,434,909
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8	158,439,566		
9 Enter the applicable decimal amount shown below:				

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9	10			1,127,121
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11	7,864,829		
12 1040 filers: Enter the total of your credits from lines 47 through 50. } 1040A filers: Enter the total of your credits from lines 29 through 31. } 1040NR filers: Enter the total of your credits from lines 44 and 45. }	12	471,426		
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit	13			7,393,403
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 51; Form 1040A, line 32; or Form 1040NR, line 46	14			893,957

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

Form **8885**

Health Coverage Tax Credit

2006

Attachment Sequence No. **134**

Department of the Treasury
Internal Revenue Service

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

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Total Forms Filed = 22,397

Recipient's social security number

Before you begin: See **Definitions and Special Rules** that begin on page 2.



Do not complete this form if you can be claimed as a dependent on someone else's 2006 tax return.

Part I Complete This Part To See if You Are Eligible To Take This Credit

- 1 Check the boxes below for each month in 2006 that **all** of the following statements were **true** on the **first day** of that month.
- You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient.
 - You were covered by a qualified health insurance plan for which you paid the premiums.
 - You were **not** entitled to Medicare Part A or enrolled in Medicare Part B.
 - You were **not** enrolled in Medicaid or State Children's Health Insurance Program (CHIP).
 - You were **not** enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
 - You were **not** imprisoned under federal, state, or local authority.
 - You were **not** covered by, or eligible for coverage under, any employer-sponsored health insurance plan (including any employer-sponsored health insurance plan of your spouse) (see the instructions for line 1 on page 3).

- January February March April May June
- July August September October November December

Part II Health Coverage Tax Credit

2 Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 3). **Do not** include on line 2 any qualified health insurance premiums paid to "U.S. Treasury-HCTC." Also, **do not** include any advance payments from Form 1099-H, box 1

2	42,888
3	*
4	42,410
5	27,567

Caution. You **must** attach the required documents listed on page 4 for any amounts included on line 2. If you do not attach the required documents, your credit will be disallowed.

- 3 Enter the total amount of any **(a)** Archer MSA and health savings account distributions used to pay for qualified health insurance coverage for all months checked on line 1 and **(b)** National Emergency Grants you received for health insurance in 2006
- 4 Subtract line 3 from line 2. If zero or less, **stop**; you cannot take the credit
- 5 **Health coverage tax credit.** Multiply line 4 by 65% (.65). Enter the result here and on Form 1040, line 70 (check box c); Form 1040NR, line 64 (check box c); Form 1040-SS, line 9; or Form 1040-PR, line 9

Department of the Treasury
Internal Revenue Service

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

▶ **See separate instructions.**

Attachment
Sequence No. **53**

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

Social security number of HSA beneficiary. If both spouses have HSAs, see page 2 of the instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse (see page 2 of the instructions).

1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2006 (see page 2 of the instructions) ▶		<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2 HSA contributions you made for 2006 (or those made on your behalf), including those made from January 1, 2007, through April 16, 2007, that were for 2006. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see page 2 of the instructions)	2	
3 If you were under age 55 at the end of 2006, and on the first day of every month during 2006, you were an eligible individual with the same annual deductible and coverage, enter the smaller of: • Your annual deductible (see page 3 of the instructions), or • \$2,700 (\$5,450 for family coverage). All others, enter the limitation from the worksheet on page 3 of the instructions	3	
4 Enter the amount you and your employer contributed to your Archer MSAs for 2006 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2006, also include any amount contributed to your spouse's Archer MSAs	4	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2006, see the instructions on page 3 for the amount to enter.	6	
7 If you were age 55 or older at the end of 2006, married, and you or your spouse had family coverage under an HDHP at any time during 2006, enter your additional contribution amount (see page 4 of the instructions)	7	
8 Add lines 6 and 7	8	
9 Employer contributions made to your HSAs for 2006	9	
10 Subtract line 9 from line 8. If zero or less, enter -0-	10	
11 HSA deduction. Enter the smaller of line 2 or line 10 here and on Form 1040, line 25, or Form 1040NR, line 25 Caution: If line 2 is more than line 11, you may have to pay an additional tax (see page 4 of the instructions).	11	

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

12a Total distributions you received in 2006 from all HSAs (see page 5 of the instructions)		12a
b Distributions included on line 12a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 12a that were withdrawn by the due date of your return (see page 5 of the instructions)		12b
c Subtract line 12b from line 12a		12c
13 Unreimbursed qualified medical expenses (see page 5 of the instructions)		13
14 Taxable HSA distributions. Subtract line 13 from line 12c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount		14
15a If any of the distributions included on line 14 meet any of the Exceptions to the Additional 10% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>		
b Additional 10% tax (see page 5 of the instructions). Enter 10% (.10) of the distributions included on line 14 that are subject to the additional 10% tax. Also include this amount in the total on Form 1040, line 63, or Form 1040NR, line 58. On the dotted line next to Form 1040, line 63, or Form 1040NR, line 58, enter "HSA" and the amount		15b

Form

8903

Domestic Production Activities Deduction

2006

Attachment Sequence No. 143

Department of the Treasury Internal Revenue Service

Attach to your tax return. See separate instructions.

Table with columns: Name(s) as shown on return, Identifying number, and values. Includes rows for Domestic production gross receipts (DPGR), Allocable cost of goods sold, Qualified production activities income, and Domestic production activities deduction.

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8914**
 Department of the Treasury
 Internal Revenue Service

**Exemption Amount for Taxpayers Housing
 Individuals Displaced by Hurricane Katrina**

OMB No. 1545-0074

2006
 Attachment
 Sequence No. **55**

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

Name(s) shown on your return

Total Forms Filed = 31,296



Your social security number

Part I Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days

Do not enter information for more than four individuals, for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR), or for anyone included on a Form 8914 you filed for 2005.

1	(a) First and last name	(b) Social security number (see instructions)	(c) Former address in disaster area (number and street, city or town, state, and ZIP code)	(d) Number of consecutive days housed in your main home

Part II Exemption Amount

2	Maximum exemption amount. Enter \$2,000 (\$1,000 if married filing separately)	2	52,958
3	Did you file Form 8914 for 2005? <input type="checkbox"/> Yes. Enter the amount from your 2005 Form 8914, line 2 <input type="checkbox"/> No. Enter -0-	3	10,433
4	Subtract line 3 from line 2	4	42,525
5	Multiply \$500 by the total number of individuals listed in Part I above	5	26,201
6	Enter the smaller of line 4 or line 5	6	20,100
7	Multiply \$3,300 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)	7	248,987
8	Add lines 6 and 7	8	273,301
9	Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 10 below for your filing status? <input type="checkbox"/> No.  Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39) <input type="checkbox"/> Yes. Enter on line 9 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)	9	
10	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single—\$150,500 • Married filing jointly or Qualifying widow(er)—\$225,750 • Married filing separately—\$112,875 • Head of household—\$188,150 	10	
11	Subtract line 10 from line 9. Is the result more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> Yes.  Multiply \$2,200 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR). Subtract this amount from line 8 and enter the result on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39) <input type="checkbox"/> No. Continue	11	
12	Divide line 11 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	12	
13	Multiply line 12 by 2% (.02) and enter the result as a decimal rounded to at least three places	13	
14	Multiply line 7 by line 13	14	5,815
15	Divide line 14 by 1.5	15	2,510
16	Exemption amount. Subtract line 15 from line 8. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39	16	268,741