Department
Of the
Treasury
**Internal
Revenue
Service**

2006 Estimated Data Line Counts Individual Income Tax Returns

(Rev. 8-2008)

Douglas H. Shulman
Commissioner

Mark J. Mazur
Director,
Research, Analysis and
Statistics

Thomas B. Petska
Director,
Statistics of Income Division

David P. Paris
Chief,
Individual Statistics Branch

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.

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

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 other wise have been filed on paper as a 1040 or 1040A, and then it would be classified as such statistically.

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

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

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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)

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

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

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

OMB No. 1545-0074

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	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.	▲ You **must** enter your SSN(s) above. ▲
1040A = 32,018,556		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.		Checking a box below will not
1040EZ = ^22,570,653 ^Includes 742,859 1040EZ-T returns		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 Check only one box.

61,830,743 **1** ☐ Single

2 ☐ Married filing jointly (even if only one had income)

53,294,930 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 2,524,941

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. ▶

74,771 **5** ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

128,442,165 **6a** ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a

b ☐ **Spouse** 53,329,806

Boxes on 6a a... Exem. =181,770,971

No. of on 6c w... Returns = 46,497,241

• lived Exem. = 82,277,150

• did not live with you due or separ... Returns = 638,886

(see pag... Exem. =814,528

Dependents on 6c not entered above

Total returns = 128,442,165

Add n... lines a... Total exem. = 275,256,944

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

If more than four dependents, see page 19.

d Total number of exemptions claimed Total dependents = 128,442,165 275,256,944 Qualifying Child not depend. = 9,368

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 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	21 Net operat. loss = 916,899
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	**24**	120,468	21 Stock options = 10,468 21 For. earn. inc. excl =. 329,264
25	Health savings account deduction. Attach Form 8889	**25**	358,968	21 Gambling inc. = 1,871,292
26	Moving expenses. Attach Form 3903	**26**	1,082,576	23 Educator exp. = 3,166,931
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 ▶ 584,444	**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	35 Tuition & Fees = 4,015,828
34	Jury duty pay you gave to your employer	**34**	57,259	36 For. housing ded.= 3,942
35	Domestic production activities deduction. Attach Form 8903	**35**	421,128	36 Other adj. = 137,296
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

Total of All Returns Filed

* 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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2006) A = 18,119,767 B = 7,204,915 C = 267,817 D = 83,673

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, B **Spouse** was born before January 2, 1942, C Blind, D Blind. **Total boxes checked** ▶ 39a				Basic stand. ded. = 86,583,732
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b ☐	553,116			Add. stand. ded. = 11,261,327
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	49,123,555
41	Subtract line 40 from line 38			41	120,676,830
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	128,397,993
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	106,667,402
44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	106,658,774
45	**Alternative minimum tax** (see page 39). Attach Form 6251			45	3,966,540
46	Add lines 44 and 45 ▶			46	106,688,255
47	Foreign tax credit. Attach Form 1116 if required	47	6,418,317		54a F8396 = 48,897
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,466,792		54b F8839 = 93,369
49	Credit for the elderly or the disabled. Attach Schedule R	49	98,261		55a F3800 = 386,681
50	Education credits. Attach Form 8863	50	7,725,138		55b F8801 = 359,098
51	Retirement savings contributions credit. Attach Form 8880	51	5,192,133		55c F8844 = 32,209
52	Residential energy credits. Attach Form 5695	52	4,344,189		55c Other = 79,911
53	Child tax credit (see page 42). Attach Form 8901 if required	53	25,741,511		
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	44,397,533
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶			57	94,509,890

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	129,124
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	102,363,945

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	120,500,889		
65	2006 estimated tax payments and amount applied from 2005 return	65	11,128,072		
66a	**Earned income credit (EIC)**	66a	23,042,200		
b	Nontaxable combat pay election ▶ 66b 8,323				
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	1,443,437		
68	Additional child tax credit. Attach Form 8812	68	15,590,592		70a F2439 = 84,547
69	Amount paid with request for extension to file (see page 60)	69	1,758,125		70b F4136 = 318,754
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70			70c F8885 = 22,397
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	96,873,353		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶			72	134,948,299

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	109,915,823
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	107,001,071
b	▶ Routing number ▶ c Type: ☐ Checking ☐ Savings				
d	▶ Account number				
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75	3,978,421		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶			76	26,694,105
77	Estimated tax penalty (see page 62)	77	6,496,924		

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

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

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

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

Paid Preparer's Use Only

Preparer's signature	81,874,512	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. ( )	

Total of All Returns Filed

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

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.

OMB No. 1545-0074

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	Your social security number
	Total 1040 ONLY returns filed = 83,805,545	83,805,545
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
		44,693,954
Home address (number and street). If you have a P.O. box, see page 16.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
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

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

2 ☐ Married filing jointly (even if only one had income)

42,883,465 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 1,810,489

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

81,024,131 **6a** ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a = ...

b ☐ **Spouse** 42,904,048 . . . . . .

Boxes chec on 6a and 6b Exem. = 123,928,179

No. of child on 6c who: Returns = 30,358,268

• lived with Exem. = 55,050,054

• did not live with you due to c or separatio (see page 20) Returns =452,628 Exem. = 562,334

Dependents on 6c not entered above

Add nu lines al Total Returns = 81,024,131 Total exem. = 184,381,854

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

If more than four dependents, see page 19.

Qualifying child not dependent = 4,339

d Total number of exemptions claimed . 81,024,131 . . 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	21 Net operat. loss = 916,899
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	**24**	120,468	21 Stock options = 10,468 21 For. earn. inc. excl. = 329,264
25	Health savings account deduction. Attach Form 8889	**25**	358,968	21 Gambling inc. = 1,871,292
26	Moving expenses. Attach Form 3903	**26**	1,082,576	23 Educ Exp. = 2,833,329
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	35 Tuition & Fees = 3,424,445
34	Jury duty pay you gave to your employer	**34**	46,982	36 Housing ded. = 3,942
35	Domestic production activities deduction. Attach Form 8903	**35**	421,128	36 Other adj. = 137,296
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

Total for Form 1040 ONLY

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

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, B **Spouse** was born before January 2, 1942, C Blind, D Blind. **Total boxes checked** ▶ 39a				Basic stand. ded. = 32,885,371
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b				Add. stand. ded. = 6,871,801
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		54a F8396 = 48,897
48	Credit for child and dependent care expenses. Attach Form 2441	48	4,637,434		54b F8839 = 93,369
49	Credit for the elderly or the disabled. Attach Schedule R	49	42,938		55a F3800 = 386,681
50	Education credits. Attach Form 8863	50	4,936,335		55b F8801 = 359,098
51	Retirement savings contributions credit. Attach Form 8880	51	2,451,651		55c F8844 = 32,209
52	Residential energy credits. Attach Form 5695	52	4,344,189		55c Other = 79,911
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	70a F2439 = 84,547
69	Amount paid with request for extension to file (see page 60)	69	1,730,150	70b F4136 = 318,754
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70		70c F8885 = 22,397
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

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

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

Your signature	Date	Your occupation	Daytime phone number
			( )
Spouse's signature. If a joint return, **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. ( )	

TRIAL FORM 1040 ONLY

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.

OMB No. 1545-0074

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	Your social security number
	Electronically Filed Returns = 80,095,643	80,095,643
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	1040's E-filed = 43,470,129	31,375,658
Home address (number and street). If you have a P.O. box, see page 16.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
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.		Checking a box below will not
^Includes 145,972 1040EZ-T returns	1040EZ's E-filed = ^12,737,447	Y = *3,320,740 Y = *4,809,513

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. 32,818,809 30,290,843 1,084,815

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. ▶ 49,456
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. ▶ 15,851,720
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a 75,883,756
b ☐ **Spouse** 30,295,845

Boxes ch... on 6a and ... Exem. = 106,178,601
No. of chil... on 6c wh... Returns = 32,042,380
• lived w... Exem. = 56,777,582
• did not live with you due to d... or separation (see page 20) Returns = 370,714 Exem. = 457,055
Dependents on 6c not entered above

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

If more than four dependents, see page 19.

d Total number of exemptions claimed 75,883,756 170,454,606 Qual. Child, not depen. = 5,037

Add n... lines a... Total Return = 75,883,756 Total Exem = 170,454,606

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	71,138,142
8a	**Taxable** interest. Attach Schedule B if required		8a	32,049,243
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 2,644,454		
9a	Ordinary dividends. Attach Schedule B if required		9a	15,397,242
b	Qualified dividends (see page 23)	9b 13,328,049		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	14,381,963
11	Alimony received		11	226,272
12	Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 2,344,909		12	11,303,467
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	10,601,670
14	Other gains or (losses). Attach Form 4797		14	817,425
15a	IRA distributions 15a 5,029,199	b Taxable amount (see page 25)	15b	4,691,119
16a	Pensions and annuities 16a 13,761,122	b Taxable amount (see page 26)	16b	12,338,163
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	7,330,113
18	Farm income or (loss). Attach Schedule F		18	992,276
19	Unemployment compensation		19	4,984,943
20a	Social security benefits 20a 9,660,570	b Taxable amount (see page 27)	20b	6,324,556
21	Other income. List type and amount (see page 29)		21	3,330,538
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	79,763,456

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23 8,787		21 Net operat. loss = 408,065
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24 70,929		21 Stock options = 5,324 21 For. earn. inc. excl. = 60,474
25	Health savings account deduction. Attach Form 8889	25 186,818		21 Gambling inc. = 1,027,661
26	Moving expenses. Attach Form 3903	26 722,918		23 Educator Exp. = 2,044,801
27	One-half of self-employment tax. Attach Schedule SE	27 8,368,917		
28	Self-employed SEP, SIMPLE, and qualified plans	28 523,753		
29	Self-employed health insurance deduction (see page 29)	29 1,700,853		
30	Penalty on early withdrawal of savings	30 603,827		
31a	Alimony paid b Recipient's SSN ▶	31a 314,817		
32	IRA deduction (see page 31)	32 1,654,031		
33	Student loan interest deduction (see page 33)	33 5,970,363		35 Tuition & Fees ded. = 2,555,365
34	Jury duty pay you gave to your employer	34 16,314		36 For. housing ded. = 956
35	Domestic production activities deduction. Attach Form 8903	35 187,709		36 Other adj. = 69,728
36	Add lines 23 through 31a and 32 through 35		36	19,214,208
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	80,095,643

Electronically Filed Returns

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2006) A = 7,982,271 B = 3,083,324 C = 135,730 D = 49,608

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, [B] Blind. [C] **Spouse** was born before January 2, 1942, [D] Blind. **Total boxes checked ▶ 39a**				Basic stand. ded. = 50,325,659
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶**39b** ☐				Add. stand. ded. = 4,962,754
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	214,301		40	28,814,733
41	Subtract line 40 from line 38			41	71,781,676
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	75,883,744
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	62,597,151
44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	62,604,956
45	**Alternative minimum tax** (see page 39). Attach Form 6251			45	1,908,315
46	Add lines 44 and 45 ▶			46	62,616,703
47	Foreign tax credit. Attach Form 1116 if required	47	2,824,447		54a F8396 = 37,553
48	Credit for child and dependent care expenses. Attach Form 2441	48	4,861,361		54b F8839 = 66,189
49	Credit for the elderly or the disabled. Attach Schedule R	49	46,958		55a F3800 = 183,883
50	Education credits. Attach Form 8863	50	5,378,713		55b F8801 = 163,838
51	Retirement savings contributions credit. Attach Form 8880	51	3,981,060		55c F8844 = 9,032
52	Residential energy credits. Attach Form 5695	52	2,886,564		55c Other = 39,575
53	Child tax credit (see page 42). Attach Form 8901 if required	53	18,633,586		
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	29,829,333
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶			57	53,325,128

Other Taxes

58	Self-employment tax. Attach Schedule SE		58	8,368,917
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		59	223,793
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		60	3,474,948
61	Advance earned income credit payments from Form(s) W-2, box 9		61	103,176
62	Household employment taxes. Attach Schedule H		62	66,565
63	Add lines 57 through 62. This is your **total tax** Recapture tax = 5,062 Other taxes = 393,713 ▶		63	57,672,259

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	72,937,420		
65	2006 estimated tax payments and amount applied from 2005 return	65	4,666,369		
66a	**Earned income credit (EIC)**	66a	17,791,995		
b	Nontaxable combat pay election ▶ 66b 7,036				
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	817,465		
68	Additional child tax credit. Attach Form 8812	68	12,040,511		70a F2439 = 11,048
69	Amount paid with request for extension to file (see page 60)	69	532,913		70b F4136 = 166,665
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70			70c F8885 = 5,950
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	62,782,947		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶			72	79,431,440

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	69,515,899
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	68,415,890
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75	1,591,458	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶			76	10,214,279
77	Estimated tax penalty (see page 62)	77	2,714,832		

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

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

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

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

Paid Preparer's Use Only

Preparer's signature	54,271,543	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. ( )	

Electronically Filed Returns

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **1040A** Department of the Treasury—Internal Revenue Service

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

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

OMB No. 1545-0074

Label (See page 18.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 32,018,556	32,018,556
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	Total Forms Filed Electronically = 23,888,067	9,637,768
Home address (number and street). If you have a P.O. box, see page 18.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18. Single = 10,570,876 Joint = 8,923,316		Checking a box below will not Y = *1,128,900 Y = **869,344

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 18) ▶ ☐ **You** ☐ **Spouse**

Filing status Check only one box.

10,570,876 **1** ☐ Single

8,923,316 **2** ☐ Married filing jointly (even if only one had income)

714,452 **3** ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 29,202

11,780,711 **4** ☐ Head of household (with qualifying person). (See page 19.) 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 20)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. = 31,259,009

b ☐ **Spouse** = 8,938,609

c Dependents:

If more than six dependents, see page 21.

(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 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	☐
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 (see page 22)** Returns = 186,258 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

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

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

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.			Other Income = 423,680	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	Educator Expenses = 333,602	
19	Jury duty pay you gave your employer (see page 31).	19	10,277	Tuition & Fees Ded. = 591,382	
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

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

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

Tax, credits, and payments

Standard Deduction for—

- People who checked any box on line 23a or 23b **or** who can be claimed as a dependent, see page 32.
- All others:

Single or Married filing separately, $5,150

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

Head of household, $7,550

22	Enter the amount from line 21 (adjusted gross income).			22	
	A = 4,310,041 B= 1,510675 C = 82,578 D = 22,023				
23a	Check if: [A] **You** were born before January 2, 1942, [B] **Spouse** was born before January 2, 1942, [C] Blind, [D] Blind } **Total boxes checked** ▶ 23a				Additional Stand. Ded = 4,389,527
					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 ☐				
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
38	Federal income tax withheld from Forms W-2 and 1099.	38	29,523,979		
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		Excess FICA withheld = 2,030 Extension request = 19,328
43	Add lines 38, 39, 40a, 41, and 42. These are your **total payments.** ▶			43	31,471,282

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 53 and fill in 45b, 45c, and 45d or Form 8888.

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 ▶ ☐	45a	28,851,288
▶ **b**	Routing number ☐☐☐☐☐☐☐☐☐ ▶ **c** Type: ☐ Checking ☐ Savings		
▶ **d**	Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐		
46	Amount of line 44 you want **applied to your 2007 estimated tax.** 46 99,903		

Amount you owe

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

Joint return? See page 18.

Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
			( )
Spouse's signature. If a joint return, **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.

LABEL HERE

Your first name and initial	Last name	Your social security number
	Total Forms Filed = *22,570,653	22,570,653
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	*Includes 742,859 1040EZ-T returns	1,488,149
Home address (number and street). If you have a P.O. box, see page 11.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.		
Single = 21,082,504 Joint = 1,488,149		

Presidential Election Campaign (page 11)

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

Y = *1,137,616 Y = **135,928

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

Income

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	21,739,854
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ. Tax exempt interest = 1,998	2	3,191,829
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 13). Other net income or loss = 185,853	3	1,034,960
4	Add lines 1, 2, and 3. This is your **adjusted gross income.** Total income = 21,827,794	4	22,570,653
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** You boxes checked = 6,412,627 If no one can claim you (or your spouse if a joint return), enter $8,450 if **single;** $16,900 if **married filing jointly.** See back for explanation. Total Exemptions = 17,645,175	5	16,159,025
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	16,434,834

Payments and tax

7	Federal income tax withheld from box 2 of your Form(s) W-2.	7	21,264,957
8a	**Earned income credit (EIC).**	8a	2,112,545
b	Nontaxable combat pay election. 8b 0		
9	Credit for federal telephone excise tax paid. Attach Form 8913 if required.	9	8,326,336
10	Add lines 7, 8a, and 9. These are your **total payments.** Excess FICA / RRTA = 1,015 F4868 payment = 8,647 ▶	10	22,236,760
11	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	11	14,722,183

Refund

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

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	12a	20,723,885

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

▶ **d** Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Amount you owe

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. ▶	13	1,619,869

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**

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

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. 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	Date	Check if self-employed ☐	Preparer's SSN or PTIN
8,213,328			
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

Interest

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

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.

			Amount	
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.	1		
2	Add the amounts on line 1.	2	2,243,806	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3		
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4		

Part II

Ordinary dividends

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

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.

			Amount	
5	List name of payer.	5		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	6	927,976	

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

You **must** complete this part.

1	**(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)
				2,074,518

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

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 First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2006 for the person listed in column (a)
			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: Over	**But not over**	**Decimal amount is**	**If line 7 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

8 — × .

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions. — 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

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. ● 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: ● 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 | **Your social security number**

Total Forms Filed = 213,828

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

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 . . . = 213,828 . . . 1	☐
	2 You were under 65 and you retired on permanent and total disability . . . 2	☐
Married filing jointly	**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	☐
	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):**

- 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

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

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

17 Enter one-half of line 16. 17 83,746

18 Add lines 13c and 17. 18 94,761

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

20 Multiply line 19 by 15% (.15). 20

21 Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. 21

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21 here and on Form 1040A, line 30. 22 55,323

SCHEDULES A&B
(Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

2006

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	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 (See page A-3.)	5	State and local income taxes	5	46,915,714		Income tax = 35,666,458
	6	Real estate taxes (see page A-3)	6	42,584,481		General sales tax = 11,249,256
	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 (See page A-3.)	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	1,147,219		
Note. Personal interest is not deductible.	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 If you made a gift and got a benefit for it, see page A-4.	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 Captial gains deduction limitation = 42,074			18	41,437,749
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 (See page A-6.)	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 Propterty 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)? ☐ **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. ►			28	49,123,555
6,789,435 =		☐ **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 ► ☐				

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

Schedules A&B (Form 1040) 2006 — NUMBER OF RETURNS FILED FOR SELECTED LINES — OMB No. 1545-0074 — Page **2**

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.

			Amount
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	**1**	
2	Add the amounts on line 1	**2**	24,723,990
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	**3**	34,410
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	**4**	

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.

			Amount
5	List name of payer ▶ The component parts of line 6 are as follows: F1040 = 17,060,069 F1040A = 927,976	**5**	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	**6**	17,988,045

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.

		Yes	No
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? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1. 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 (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2006

Attachment Sequence No. **09**

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 ► 22,076,125

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

D Employer ID number (EIN), if any 2,988,145

E Business address (including suite or room no.) ►

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

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ► Accounting Method = 22,076,125 MPARTC = 17,770,515

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 . . . . . Boxes checked = 1,964,423 ► ☐

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 Boxes checked =52,330 ► ☐	1	21,059,693	
2	Returns and allowances	2	699,676	
3	Subtract line 2 from line 1	3	21,060,717	
4	Cost of goods sold (from line 42 on page 2)	4	4,774,763	
5	**Gross profit.** Subtract line 4 from line 3	5	21,090,160	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-3)	6	1,142,991	
7	**Gross income.** Add lines 5 and 6 ►	7	21,286,713	

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

8	Advertising	8	5,996,081	18	Office expense	18	7,993,108
9	Car and truck expenses (see page C-4)	9	11,991,189	19	Pension and profit-sharing plans	19	142,976
10	Commissions and fees	10	1,112,640	20	Rent or lease (see page C-5):		
11	Contract labor (see page C-4)	11	2,006,577	a	Vehicles, machinery, and equipment	20a	2,122,688
12	Depletion	12	74,212	b	Other business property	20b	3,099,717
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	6,965,360	21	Repairs and maintenance	21	4,658,199
14	Employee benefit programs (other than on line 19)	14	315,802	22	Supplies (not included in Part III)	22	9,286,206
15	Insurance (other than health)	15	5,856,974	23	Taxes and licenses	23	6,390,371
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	748,522	a	Travel	24a	4,461,731
b	Other	16b	1,816,565	b	Deductible meals and entertainment (see page C-6)	24b	6,474,271
17	Legal and professional services	17	7,593,218	25	Utilities	25	8,605,827
				26	Wages (less employment credits)	26	1,328,982
				27	Other expenses (from line 48 on page 2)	27	12,089,414

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ►	28	19,171,997
29	Tentative profit (loss). Subtract line 28 from line 7	29	21,869,623
30	Expenses for business use of your home. Attach **Form 8829**	30	3,295,166
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.	31	21,656,409

• If a loss, you **must** go to line 32. nondeductible loss (+)/suspended loss carryover (-) = 77,196

32 If you have a loss, check the box that describes your investment in this activity (see page C-6). At risk = 5,356,230

• 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 ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

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

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

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	**35**	1,554,942	
36	Purchases less cost of items withdrawn for personal use	**36**	2,748,619	
37	Cost of labor. Do not include any amounts paid to yourself	**37**	692,692	
38	Materials and supplies	**38**	2,007,479	
39	Other costs	**39**	996,479	
40	Add lines 35 through 39	**40**		
41	Inventory at end of year	**41**	1,638,878	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	**42**		

Part IV Information on Your Vehicle.

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

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

44 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 _____

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

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

47a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	**Total other expenses.** Enter here and on page 1, line 27	**48**	

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2006

Attachment Sequence No. **09A**

Name of proprietor

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

Social security number (SSN)

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service

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

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

D Employer ID number (EIN), if any

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

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

Part II Figure Your Net Profit

1 **Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-3 and check here . . . . . ► ☐ — **1**

2 **Total expenses** (see instructions). If more than $5,000, you **must** use Schedule C . . . . . — **2**

3 **Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13.** (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) . . . . . — **3**

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

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

5 Of the total number of miles you drove your vehicle during 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**

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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 = 17,709,495

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	2		8,943,090
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	9,545,383	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4		325,396
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5		1,085,160
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		(1,931,034)
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7		10,526,587

Short term non-ded. loss = *

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-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		13,852,146
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	14,510,086	
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		2,502,281
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12		1,921,344
13	Capital gain distributions. See page D-2 of the instructions	13		9,911,970
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		(5,464,418)
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		19,928,020

Long term non-ded. loss = *

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

Part III Summary

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	**16**	22,069,069
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶	**18**	239,228
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	**19**	1,677,411
20	Are lines 18 and 19 **both** zero or blank? ☐ **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. ☐ **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.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **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). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

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: • 14 days **or** • 10% of the total days rented at fair rental value? (See page E-3.)	Yes	No
A Number of RENTALS = 8,327,293 Rental properties = 14,380,603	A	Yes = 209,997	
B Number of ROYALTIES = 1,345,817 Rental properties = 1,970,202	B		
C	C		

Income:		Properties A	Properties B	Properties C	Totals (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)	( )	( )	
			nondeductible rental loss	1,152,214	
			suspended loss carrvover	441,059	
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					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 (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 9,612,194

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	☐	All at risk	8,613,557
B			☐		☐
C	Number of S-CORPS	4,499,417	☐	Some at risk	334,171
D			☐		☐

	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
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
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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

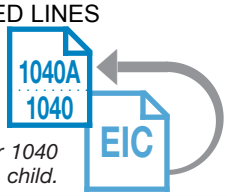
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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



OMB No. 1545-0074

2006

Attachment Sequence No. **43**

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.	18,227,852	9,484,987
3 Child's year of birth	Year 18,164,560 *If born after 1987, skip lines 4a and 4b; go to line 5.*	Year 9,485,672 *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?	= 878,376 ☐ Yes. *Go to line 5.* ☐ No. *Continue.*	= 409,212 ☐ Yes. *Go to line 5.* ☐ No. *Continue.*
b Was the child permanently and totally disabled during any part of 2006?	= 346,501 ☐ Yes. *Continue.* ☐ No. The child is not a qualifying child.	= 142,514 ☐ Yes. *Continue.* ☐ 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 ● 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."	**18,207,781** _____ months *Do not enter more than 12 months.*	**9,474,557** _____ 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.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

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

► **See Instructions for Schedule F (Form 1040).**

OMB No. 1545-0074

2006

Attachment Sequence No. **14**

Name of proprietor

Total Forms Filed = 1,980,032

Social security number (SSN)

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

Up to two schedule F's are processed per each tax return

B Enter code from Part IV 1,882,586

C Accounting method: **(1)** ☐ Cash = 1,980,032 **(2)** ☐ Accrual = 31,574

D Employer ID number (EIN), if any 131,209

E Did you "materially participate" in the operation of this business during 2006? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Material Participation = 1,952,966

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	362,617				
2	Cost or other basis of livestock and other items reported on line 1	2	282,836				
3	Subtract line 2 from line 1				3	361,816	
4	Sales of livestock, produce, grains, and other products you raised				4	**1,260,632	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	**456,940	5b Taxable amount	5b	**450,553	
6a	Agricultural program payments (see page F-3)	6a	**738,346	6b Taxable amount	6b	**730,057	
7	Commodity Credit Corporation (CCC) loans (see page F-3):						
a	CCC loans reported under election				7a	**18,730	
b	CCC loans forfeited	7b	**2,629	7c Taxable amount	7c	**2,171	
8	Crop insurance proceeds and federal crop disaster payments (see page F-3):						
a	Amount received in 2006	8a	127,606	8b Taxable amount	8b	**118,059	
c	If election to defer to 2007 is attached, check here ► ☐			8d Amount deferred from 2005	8d		
9	Custom hire (machine work) income				9	**206,437	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see page F-3)				10	**657,004	
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	1,738,364	

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	614,831	25	Pension and profit-sharing plans	25	3,300
13	Chemicals	13	493,534	26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14	39,419	a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15	549,152	b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	1,529,845	27	Repairs and maintenance	27	1,374,764
17	Employee benefit programs other than on line 25	17	36,886	28	Seeds and plants	28	649,014
18	Feed	18	1,118,505	29	Storage and warehousing	29	
19	Fertilizers and lime	19	804,163	30	Supplies	30	1,204,396
20	Freight and trucking	20		31	Taxes	31	1,167,247
21	Gasoline, fuel, and oil	21	1,236,004	32	Utilities	32	
22	Insurance (other than health)	22	1,087,952	33	Veterinary, breeding, and medicine	33	
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a	435,937	a		34a	
b	Other	23b	525,527	b		34b	
24	Labor hired (less employment credits)	24	412,547	c		34c	
				d		34d	
				e		34e	
				f		34f	

Total of all unmarked expenses = 1,711,878

35	**Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ►	35	1,935,124
36	**Net farm profit (or loss).** Subtract line 35 from line 11. Nondeductible Loss (+) / Suspended Carryover (-) = 9,731 ● If a profit, enter the profit on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** If you file Form 1040NR, enter the profit on **Form 1040NR, line 19.** ● If a loss, you **must** go to line 37. Estates, trusts, and partnerships, see page F-6.	36	1,958,273

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.** If you file Form 1040NR, enter the loss on **Form 1040NR, line 19.** At risk = 1,404,521
- If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.

37a ☐ All investment is at risk.

37b ☐ Some investment is not at risk.

** Denotes that the line item is the addition of both cash and accrual methods of accounting

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		39b	**450,553
40a	Agricultural program payments	40a	**738,346	40b	Taxable amount		40b	**730,057
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		41c	**2,171
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

CAUTION

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

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

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

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 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. • 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	49,524
9	If you used Schedule J to figure your tax for: • 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	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. • 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	44,746		
19	If you used Schedule J to figure your tax for: • 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	43,454		
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		

***Do not** include tax from Form 8814 or 4972 or from recapture of an education credit. Also, **do not** include alternative minimum tax from Form 1040A.

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

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

Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Credit for the Elderly or the Disabled

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

OMB No. 1545-0074

2006

Attachment Sequence No. **16**

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**	☐
Married filing jointly	**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**	☐
	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
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750

10

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

Yes → You **must** complete line 11.

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

11 If you checked (in Part I):

- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

11 *

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
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- 16 141,883

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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Self-Employment Tax

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

OMB No. 1545-0074

2006

Attachment
Sequence No. **17**

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 ►

Who Must File Schedule SE

You must file Schedule SE if:

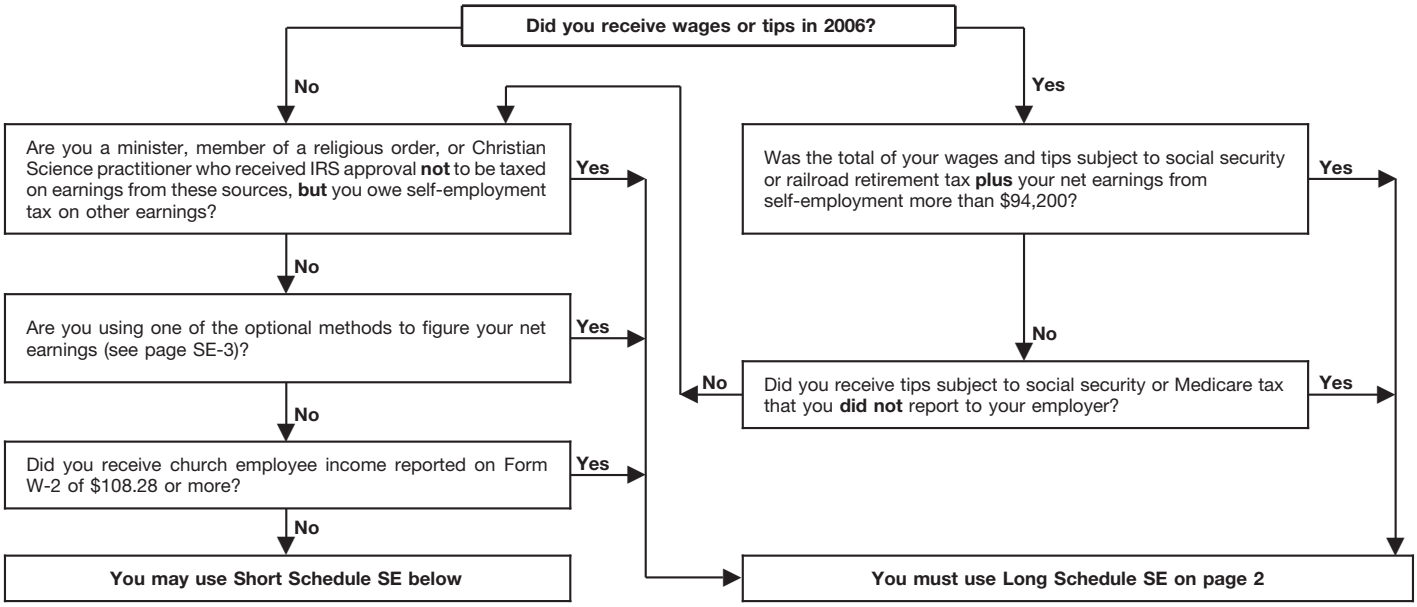
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious 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	

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**	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 (⅔) 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 (⅔) 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

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

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

[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.

[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.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

► **See separate instructions.**

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

OMB No. 1545-0074

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

Step 1 Enter Your Expenses

			Column A Other Than Meals and Entertainment		Column B Meals and Entertainment	
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	5,134,256			
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)	5			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	

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	7,758,560		2,981,519	
	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			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)

Part II Vehicle Expenses

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

			(a) Vehicle 1	**(b)** Vehicle 2
11	Enter the date the vehicle was placed in service	**11**	/ /	/ /
12	Total miles the vehicle was driven during 2006	**12**	miles	miles
13	Business miles included on line 12	**13**	miles	miles
14	Percent of business use. Divide line 13 by line 12	**14**	%	%
15	Average daily roundtrip commuting distance	**15**	miles	miles
16	Commuting miles included on line 12	**16**	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	**17**	miles	miles

18	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes	☐ No
19	Was your vehicle available for personal use during off-duty hours?	☐ Yes	☐ No
20	Do you have evidence to support your deduction?	☐ Yes	☐ No
21	If "Yes," is the evidence written?	☐ Yes	☐ No

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

22	Multiply line 13 by 44.5¢ (.445)	**22**	4,381,687

Section C—Actual Expenses

			(a) Vehicle 1	**(b)** Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	**23**		
24a	Vehicle rentals	**24a**		
b	Inclusion amount (see instructions)	**24b**		
c	Subtract line 24b from line 24a	**24c**		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	**25**		
26	Add lines 23, 24c, and 25	**26**		
27	Multiply line 26 by the percentage on line 14	**27**		
28	Depreciation (see instructions)	**28**		
29	Add lines 27 and 28. Enter total here and on line 1	**29**	490,775	

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

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

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

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Unreimbursed Employee Business Expenses

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

OMB No. 1545-0074

2006

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**

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2006 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2006, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____ , 2006, and ending _____ , 20 _____
Total Forms Filed = 55,401		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 55,401	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: 6,869	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: 0 — **1d** Collectibles (28%) gain: *	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains	

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

* 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)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► **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.)

1	**(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)
				7,210,946

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.

(a) Qualifying person's name First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2006 for the person listed in column (a)
		7,150,560	7,083,401
		2,444,723	2,411,942

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	**3**	6,815,786
4	Enter your **earned income.** See instructions	**4**	7,071,684
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**	4,265,045
6	Enter the **smallest** of line 3, 4, or 5	**6**	6,774,236
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	**8**	7,139,304 × .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions	**9**	6,773,609
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	**10**	
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45	**11**	6,466,792

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
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

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 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. • 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	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

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

Investment Credit

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

OMB No. 1545-0155

Attachment Sequence No. **52**

Name(s) shown on return

Identifying number

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:			
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ * × 13% (.13)	**1e**	*	
f	Other pre-1936 buildings . . . . . $ 3,443 × 10% (.10)	**1f**	3,443	
g	Certified historic structures located in the Gulf Opportunity Zone . $ * × 26% (.26)	**1g**	*	
h	Other certified historic structures . . . . . $ 4,601 × 20% (.20)	**1h**	4,604	
	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) .	**1k**	*	
2	Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) $ ___ × 10% (.10)	**2a** 740		
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) $ ___ × 30% (.30)	**2b** 1,800		
	Qualified fuel cell property (see instructions):			
c	Basis of property installed during the tax year $ ___ × 30% (.30)	**2c**		
d	Kilowatt capacity of property in **c** above . . . ► ___ × $1,000	**2d**		
e	Enter the lesser of line 2c or 2d	**2e** *		
	Qualified microturbine property (see instructions):			
f	Basis of property installed during the tax year $ ___ × 10% (.10)	**2f**		
g	Kilowatt capacity of property in **f** above . . . ► ___ × $200	**2g**		
h	Enter the lesser of line 2f or 2g	**2h** *		
i	Total. Add lines 2a, 2b, 2e, and 2h		**2i**	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 $ ___ × 20% (.20)	**3a**		
b	Basis of qualified investment in property other than in **a** above placed in service during the tax year ► $ ___ × 15% (.15)	**3b**		
c	Total. Add lines 3a and 3b		**3c**	21,354
4	Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year . . . . . ► $ ___ × 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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545–0895

2006

Attachment Sequence No. **22**

Name(s) shown on return

Identifying number

Total Forms Filed = 587,378

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**	**	
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	

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

** Data Not Available

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			**9**	
10	Alternative minimum tax: ● Individuals. Enter the amount from Form 6251, line 35 ● Corporations. Enter the amount from Form 4626, line 14 ● Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			**10**	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: ● 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: ● 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?		
	☐ **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.		
	☐ **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.

TIP *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.

TIP *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?

☐ **Yes.** You meet this test.

☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4136**

Department of the Treasury
Internal Revenue Service

Credit for Federal Tax Paid on Fuels

► **See the separate instructions.**
► **Attach this form to your income tax return.**

OMB No. 1545-0162

2006

Attachment Sequence No. **23**

Name (as shown on your income tax return)
Data on this form reflects only form 1040 filers, not business or fiduciary filers

Taxpayer identification number
Total Forms Filed = 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		$		362
b Use on a farm for farming purposes		.183				
c Other nontaxable use (see **Caution** above line 1)		.183		282,903		
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)	$ .200		$ 329		417
b Kerosene taxed at $.219 (see **Caution** above line 1)	.175		327		355

* 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		$ 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

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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

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

OMB No. 1545-0172

2006

Attachment Sequence No. **67**

Name(s) shown on return

Total Forms Filed = 12,020,625

Business or activity to which this form relates

Identifying number

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 ► ☐		

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		1,297,723	27.5 yrs.	MM	S/L	1,293,271
		undetermined type	3,177	27.5 yrs.	MM	S/L	3,177 undetermined type
i	Nonresidential real property		702,947	39 yrs.	MM	S/L	693,117
		Total GDS cost	4,650,168		MM	S/L	4,639,432 Total GDS cost

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	*

* 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)

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 –		
		%		2,784,784		S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. .						**28**	2,721,306	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							**29**	446,613

Section B—Information on Use of Vehicles

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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):					
		274,053			
43 Amortization of costs that began before your 2006 tax year.				**43**	605,293
44 **Total.** Add amounts in column (f). See the instructions for where to report.				**44**	799,079

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

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** _____

		Properties			
		A	**B**	**C**	**D**
2	Cost or other basis of each property	2			
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3			
	Note: *If line 2 is **more** than line 3, skip line 4.*				
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	4			
5	Fair market value **before** casualty or theft	5			
6	Fair market value **after** casualty or theft	6			
7	Subtract line 6 from line 5	7			
8	Enter the **smaller** of line 2 or line 7	8			
9	Subtract line 3 from line 8. If zero or less, enter -0-	9			

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	
11	Enter the **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	• 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	2,855
16	If line 14 is **less** than line 13, enter the difference	16	230,315
17	Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11	17	107,679
18	Is line 17 less than line 16? ☐ **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. ☐ **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	

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 (i) Trade, business, rental or royalty property	(b) Losses from casualties or thefts (ii) Income-producing and employee property	(c) Gains from casualties or thefts includible in income
	Casualty or Theft of Property Held One Year or Less			
32		( )	( )	
		( )	( )	
33	Totals. Add the amounts on line 32	( )	( )	
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)	(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.*

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

2006

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,133,256

Identifying number

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

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:	**7**	2,676,532
	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**	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

* 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	Property C	Property D
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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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)? . . 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 Taxable amount	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 ► ☐			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 ☐ All investment is at risk. 33b ☐ 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

► **Attach to your tax return.**

OMB No. 1545-0191

2006

Attachment Sequence No. **51**

Name(s) shown on return

Identifying number

Total Forms Filed = 1,813,952

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2006 (see instructions)	1	1,402,827
2	Disallowed investment interest expense from 2005 Form 4952, line 7	2	759,647
3	**Total investment interest expense.** Add lines 1 and 2	3	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)	4a	1,744,733		
b	Qualified dividends included on line 4a	4b	1,341,495		
c	Subtract line 4b from line 4a			4c	1,718,678
d	Net gain from the disposition of property held for investment	4d	869,929		
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	811,876		
f	Subtract line 4e from line 4d			4f	396,833
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	212,879
h	Investment income. Add lines 4c, 4f, and 4g			4h	1,733,906
5	Investment expenses (see instructions)			5	544,065
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	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-	7	774,318
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	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

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

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

Identifying number

Total Forms Filed = 13,439

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	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

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

► **See separate instructions.**

OMB No. 1545-0074

2006

Attachment Sequence No. **29**

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

Total Forms Filed = 1,469,483

Your social security number

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

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

Apt. no.

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

If this is an amended return, check here ► ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or 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)

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	2006 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 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	2006 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 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	2006 distributions from your HSAs from Form 8889, line 14	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 ☐ 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 **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

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

OMB No. 1545-0074

2006

Attachment Sequence No. **158**

Name(s) shown on return

Your social security number

Total Forms Filed = 4,361,437

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

1	Were the qualified energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions) ► **Caution:** *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*				Yes Boxes Checked = 4,350,898 ☐ **Yes** ☐ **No**
2	Qualified energy efficiency improvements (see instructions).				
	a Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home	**2a**	1,460,348		
	b Exterior windows (including skylights). Do not enter more than $2,000	**2b**	1,871,128		
	c Exterior doors	**2c**	1,418,741		
	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	**2d**	69,920		
3	Add lines 2a through 2d			**3**	3,353,701
4	Multiply line 3 by 10% (.10)			**4**	3,352,062
5	Residential energy property costs (see instructions).				
	a Energy-efficient building property. Do not enter more than $300	**5a**	676,289		
	b Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than $150	**5b**	1,080,293		
	c Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than $50	**5c**	234,435		
6	Add lines 5a through 5c			**6**	1,674,696
7	Add lines 4 and 6			**7**	4,329,503
8	Enter the smaller of line 7 or $500 (If you jointly occupied the home, see instructions)			**8**	4,329,503
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**	4,314,054

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	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **5884**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **Attach to your tax return.**

OMB No. 1545-0219

Attachment Sequence No. **77**

Name(s) shown on return

Total Forms Filed = 18,431

Identifying number

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.

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

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

Identifying number

Total Forms Filed = 6,260

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		

* 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

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	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	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.	15		
b	☐ 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):			
a	☐ Effective date **b** ☐ The end of your 2005 tax year	16		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	☐ Effective date **b** ☐ 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.*

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6251**

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2006

Attachment Sequence No. **32**

Department of the Treasury
Internal Revenue Service (99)

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.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	8,681,637	
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2½ % of Form 1040, line 38	2	789,166	
3	Taxes from Schedule A (Form 1040), line 9	3	6,928,638	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	160,062	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	1,928,246	
6	If Form 1040, line 38, is over $150,500 (over $75,250 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-7 of the instructions for Schedule A (Form 1040)	6	(4,076,955)	
7	Tax refund from Form 1040, line 10 or line 21	7	(2,749,055)	
8	Investment interest expense (difference between regular tax and AMT)	8	162,970	
9	Depletion (difference between regular tax and AMT)	9	23,310	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	142,505	
11	Interest from specified private activity bonds exempt from the regular tax	11	997,016	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	6,407	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	24,044	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	187,453	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	811	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	644,717	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	1,782,888	
18	Passive activities (difference between AMT and regular tax income or loss)	18	1,340,721	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	285,617	
20	Circulation costs (difference between regular tax and AMT)	20	2,799	
21	Long-term contracts (difference between AMT and regular tax income)	21	7,513	
22	Mining costs (difference between regular tax and AMT)	22	4,302	
23	Research and experimental costs (difference between regular tax and AMT)	23	1,764	
24	Income from certain installment sales before January 1, 1987	24	(543)	
25	Intangible drilling costs preference	25	5,969	
26	Other adjustments, including income-based related adjustments	26	128,919	
27	Alternative tax net operating loss deduction	27	(79,730)	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $200,100, see page 7 of the instructions.)	28	8,681,086	

Part II Alternative Minimum Tax

Child under 18 = 84,375

29 Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$42,500
Married filing jointly or qualifying widow(er)	150,000	62,550
Married filing separately	75,000	31,275

If line 28 is **over** the amount shown above for your filing status, see page 7 of the instructions.

29		29	7,732,736	
30	Subtract line 29 from line 28. If more than zero **or** you are filing Form 2555 or 2555-EZ, go to line 31. If zero or less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	30	6,736,596	
31	• If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	6,706,649	
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	1,953,682	
33	Tentative minimum tax. Subtract line 32 from line 31	33	6,687,420	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	8,066,630	
35	**Alternative minimum tax.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	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 refigured 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 refigured 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 refigured 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: • $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**	

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

► **Attach to your tax return.**

► **Use a separate form for each sale or other disposition of property on the installment method.**

OMB No. 1545-0228

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 (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	152,411
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	132,562
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	151,812
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	2,531
16	**Gross profit.** Subtract line 15 from line 14			16	151,112
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	1,950
18	**Contract price.** Add line 7 and line 17			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.

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	823,367
22	Add lines 20 and 21			22	823,443
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	748,335		
24	**Installment sale income.** Multiply line 22 by line 19			24	818,207
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	3,154
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			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 ("second disposition") during this tax year? . . . ☐ Yes ☐ No

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ► / /

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

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

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

e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).

30	Selling price of property sold by related party (see instructions)	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the **smaller** of line 30 or line 31	32	
33	Total payments received by the end of your 2006 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	2,023
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	*
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	28

* 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)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

► **Attach to your tax return.**

OMB No. 1545-0644

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					

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8283**

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 6,148,798

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				4,408,685	6,103,197	
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 ▶ _____

		Yes	No
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?		

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

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.

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			74,240
C			
D			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	See instructions **(h)** Amount claimed as a deduction	See instructions **(i)** Average trading price of securities
A						
B			60,394	3,687	50,198	4,020
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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

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	49,237	
4	Enter any 2003 credit carryforward from line 18 of your 2005 Form 8396	4	2,266	
5	Enter any 2004 credit carryforward from line 16 of your 2005 Form 8396	5	5,977	
6	Enter any 2005 credit carryforward from line 19 of your 2005 Form 8396	6	8,218	
7	Add lines 3 through 6	7	55,834	
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	48,897	

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		

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

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

OMB No. 1545-1008

2006

Attachment Sequence No. **88**

Name(s) shown on return

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)	**7**	2,094,315		
	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**	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			**10**	1,473,937

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**	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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

Low-Income Housing Credit

► **Attach to your tax return.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Identifying number

Total Forms Filed = 70,353

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? ☐ **Yes** ☐ **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.

* 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 **8606**

Department of the Treasury
Internal Revenue Service (99)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Nondeductible IRAs

► **See separate instructions.**

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

OMB No. 1545-0074

2006

Attachment Sequence No. **48**

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

Total Forms Filed = 2,044,896

Your social security number

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

Home address (number and street, or P.O. box if mail is not delivered to your home) | Apt. no.

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

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
	In 2006, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? — **No** → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **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 **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).*		15c	296,690

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

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 ☐	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):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ 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 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 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	380,336 × .
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 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 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

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

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

Identifying number

Total Forms Filed = 1,340,076

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	• 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.

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: • $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).

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

OMB No. 1545-0074

2006

Attachment Sequence No. **47**

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? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **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			6	15,480,990
	Next. Do you have three or more qualifying children? ☐ **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. ☐ **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.				

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			12	1,760,190
	Next, enter the **smaller** of line 3 or line 12 on line 13.				

Part III Additional Child Tax Credit

13	**This is your additional child tax credit**			13	15,590,592

Enter this amount on Form 1040, line 68, Form 1040A, line 41, or Form 1040NR, line 62.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8814**

Department of the Treasury
Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

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

OMB No. 1545-0074

2006

Attachment Sequence No. **40**

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? ☐ **No.** Enter $85 here and see the **Note** below. ☐ **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.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

► **Attach to your tax return.**

OMB No. 1545-1190

2006

Attachment Sequence No. **109**

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

Total Forms Filed = 207,687

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	4,817		
13	Adjusted basis of other property given up	13	3,924		
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	3,568
	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	29,829
16	FMV of like-kind property you received			16	190,436
17	Add lines 15 and 16			17	192,625
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	203,988
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	200,808
20	Enter the smaller of line 15 or line 19, but not less than zero			20	24,817
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	4,664
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	23,307
23	**Recognized gain.** Add lines 21 and 22			23	25,447
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	198,204
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	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 ▶

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	

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8839**

Department of the Treasury
Internal Revenue Service

Qualified Adoption Expenses

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

OMB No. 1545-0074

2006

Attachment Sequence No. **38**

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 First	Last	(b) Child's year of birth	Check if child was— (c) born **before 1989** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number
Child 1			96,686	*	20,705	28,080	97,573
Child 2			14,194	0	7,623	5,107	15,190

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

Part II **Adoption Credit**

			Child 1		Child 2			
2	Maximum adoption credit per child	2	$10,960	00	$10,960	00		
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See page 4 of the instructions for the amount to enter.	3						
4	Subtract line 3 from line 2	4						
5	**Qualified adoption expenses** (see page 4 of the instructions)	5	58,811		3,328			
	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	6						
7	Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12						7	56,075
8	Modified adjusted gross income (see page 4 of the instructions)	8						
9	Is line 8 more than $164,410? ☐ **No.** Skip lines 9 and 10, and enter -0- on line 11. ☐ **Yes.** Subtract $164,410 from line 8	9						
10	Divide line 9 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000						10	× .
11	Multiply line 7 by line 10						11	
12	Subtract line 11 from line 7						12	56,657
13	Credit carryforward from prior years (line 23 of your **Credit Carryforward Worksheet** on page 5 of the **2005** Form 8839 instructions)						13	49,938
14	Add lines 12 and 13						14	97,127
15	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	15						
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.	16						
17	Subtract line 16 from line 15						17	
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)						18	93,369

* 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? ☐ **No.** Enter -0-. ☐ **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? ☐ **No.** Skip lines 27 and 28, and enter -0- on line 29. ☐ **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? ☐ **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." ☐ **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

TIP

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.

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

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1444

2006

Attachment Sequence No. **99**

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	312	
b	Qualified renewal community wages . . . . . $ .....X 15% (.15)	1b	1,041	
2	Add lines 1a and 1b. You **must** subtract this amount from your deduction for salaries and wages	2		
3	Employment zone and renewable community employment credit from parterships, 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	5,794	
8	Carryforward of empowerment zone and renewal community employment credit to 2006	8	7,252	
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	35,760	
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				
	• 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			13	
	• 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				
	• Corporations. Enter the amount from Form 4626, line 14			14	9,725
	• 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	35,225
18	Net regular tax. Subtract line 16f from line 13. If zero or less, enter -0-	18	35,117		
19	Tentative minimum tax (see instructions)	19	29,471		
20	Enter 25% (.25) of the excess, if any, of line 18 over $25,000 (see instructions)	20	24,224		
21	Multiply line 19 by 75% (.75)	21	29,471		
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	32,209

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8853**

Department of the Treasury
Internal Revenue Service (99)

Archer MSAs and Long-Term Care Insurance Contracts

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

OMB No. 1545-0074

2006

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?	1a	Yes = 37,193	
b	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	Yes = 21,378	
c	If line 1a is "Yes," indicate coverage under high deductible health plan: ☐ Self-Only or ☐ Family			
2a	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2006?	2a	Yes = 26,266	
b	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	Yes = 3,909	
c	If line 2a is "Yes," indicate coverage under high deductible health plan: ☐ Self-Only or ☐ 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	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 = * ► ☐			
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 ► ☐			
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	

* 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)

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

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.

* 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)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► **Attach to your tax return.**

OMB No. 1545-1924

2006

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)	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.

* 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)

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

► **See instructions on back.**

OMB No. 1545-0074

2006

Attachment Sequence No. **129**

Name(s) shown on return

Your social security number

Total Forms Filed = 5,290,862

CAUTION

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:		5,270,153 X .

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.

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

Form **8885**

Department of the Treasury
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Health Coverage Tax Credit

► **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

OMB No. 1545-0074

2006

Attachment Sequence No. **134**

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.

CAUTION

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 (SCHIP).
- 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	
	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	**3**	*	
4	Subtract line 3 from line 2. If zero or less, **stop;** you cannot take the credit	**4**	22,397	
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	**5**	22,397	

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

Form **8889**

Department of the Treasury
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Health Savings Accounts (HSAs)

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

OMB No. 1545-0074

2006

Attachment Sequence No. **53**

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

Total Forms Filed = 754,114

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) . Self- Only Boxes = 293,111 Family Boxes = 400,704 . ►		☐ Self-only	☐ 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**	393,525	
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**	541,321	
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**	9,414	
5	Subtract line 4 from line 3. If zero or less, enter -0-	**5**	539,269	
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**	535,112	
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**	62,151	
8	Add lines 6 and 7	**8**	535,774	
9	Employer contributions made to your HSAs for 2006	**9**	310,656	
10	Subtract line 9 from line 8. If zero or less, enter -0-	**10**	486,174	
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**	358,968	

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**	477,190	
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**	16,278	
c	Subtract line 12b from line 12a	**12c**	469,800	
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	**13**	415,595	
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**	64,611	
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 . Total Boxes Checked = 14,217 . ► ☐			
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**	59,173	

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

Form **8903**

Department of the Treasury
Internal Revenue Service

NUMBER OF RETURNS FILED FOR SELECTED LINES

Domestic Production Activities Deduction

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

OMB No. 1545-1984

2006

Attachment Sequence No. **143**

Name(s) as shown on return

Identifying number

Total Forms Filed = 474,755

1	Domestic production gross receipts (DPGR)			1	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	Qualified production activities income from pass-through entities:	If you are a—	Then enter the total qualified production activities income from—	7	260,685
		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): • 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	Form W-2 wages from pass-through entities:	If you are a—	Then enter the total Form W-2 wages from—	13	234,525
		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

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

OMB No. 1545-0074

2006

Attachment Sequence No. **55**

Name(s) shown on your return

Your social security number

Total Forms Filed = 31,296

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? ☐ **Yes.** Enter the amount from your 2005 Form 8914, line 2 ☐ **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? ☐ **No.** STOP Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39) ☐ **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)? ☐ **Yes.** STOP 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) ☐ **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).

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

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.

OMB No. 1545-0074

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	Your social security number
Total of all returns filed = 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	
Home address (number and street). If you have a P.O. box, see page 16.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
1040A = 32,018,556		
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.
1040EZ = ^22,570,653 ^Includes 742,859 1040EZ-T returns		

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

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

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)
			☐
			☐
			☐
			☐

If more than four dependents, 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.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2 depend. other earned inc. = 142,509		7	5,469,370,119
8a	**Taxable** interest. Attach Schedule B if required		8a	222,707,445
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 72,970,971		
9a	Ordinary dividends. Attach Schedule B if required		9a	199,359,146
b	Qualified dividends (see page 23)	9b 137,195,800		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	24,206,006
11	Alimony received		11	8,120,381
12	Business income or (loss). Attach Schedule C or C-EZ 13 Cap gain dist. = 8,416,731		12	281,527,260
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	771,045,623
14	Other gains or (losses). Attach Form 4797		14	4,201,647
15a	IRA distributions 15a 165,503,242	b Taxable amount (see page 25)	15b	124,705,552
16a	Pensions and annuities 16a 780,831,489	b Taxable amount (see page 26)	16b	450,454,465
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	466,087,829
18	Farm income or (loss). Attach Schedule F		18	-15,331,319
19	Unemployment compensation		19	26,523,665
20a	Social security benefits 20a 339,754,476	b Taxable amount (see page 27)	20b	144,403,839
21	Other income. List type and amount (see page 29)		21	29,938,461
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	8,144,688,302

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23	35,106	21 Net operat. loss = 80,795,920
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	368,258	21 Stock options = 610,318 21 For. earn. inc. excl = 18,154,653
25	Health savings account deduction. Attach Form 8889	25	868,560	21 Gambling inc. = 27,902,023
26	Moving expenses. Attach Form 3903	26	3,159,251	23 Educator exp. = 805,568
27	One-half of self-employment tax. Attach Schedule SE	27	23,925,376	
28	Self-employed SEP, SIMPLE, and qualified plans	28	22,011,551	
29	Self-employed health insurance deduction (see page 29)	29	20,302,533	
30	Penalty on early withdrawal of savings	30	429,850	
31a	Alimony paid b Recipient's SSN ▶	31a	9,115,764	
32	IRA deduction (see page 31)	32	12,533,506	
33	Student loan interest deduction (see page 33)	33	6,156,865	35 Tuition & Fees = 9,620,615
34	Jury duty pay you gave to your employer	34	51,814	36 For. housing ded.= 83,632
35	Domestic production activities deduction. Attach Form 8903	35	3,303,121	36 Other adj. = 1,073,988
36	Add lines 23 through 31a and 32 through 35			36 113,845,357
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 8,030,842,945

Total of All Returns Filed

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

Form 1040 (2006) — AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) —

Tax and Credits	38	Amount from line 37 (adjusted gross income)		38	
	39a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind. ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked ▶ 39a**			Basic stand. ded. = 590,487,763
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶**39b** ☐			Add. stand. ded. = 16,976,422
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	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40	1,229,237,288
	41	Subtract line 40 from line 38		41	6,340,706,374
	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	891,911,609
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	5,579,145,443
	44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972		44	1,061,247,534
	45	**Alternative minimum tax** (see page 39). Attach Form 6251		45	21,564,586
	46	Add lines 44 and 45 ▶		46	1,082,855,370
	47	Foreign tax credit. Attach Form 1116 if required	47 10,958,470		54a F8396 = 48,366
	48	Credit for child and dependent care expenses. Attach Form 2441	48 3,486,637		54b F8839 = 351,184
	49	Credit for the elderly or the disabled. Attach Schedule R	49 14,571		55a F3800 = 1,302,464
	50	Education credits. Attach Form 8863	50 7,022,420		55b F8801 = 1,032,247
	51	Retirement savings contributions credit. Attach Form 8880	51 893,957		55c F8844 = 120,603
	52	Residential energy credits. Attach Form 5695	52 1,000,149		55c Other = 168,593
	53	Child tax credit (see page 42). Attach Form 8901 if required	53 31,741,551		
	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	58,141,809
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶		57	1,024,713,561
Other Taxes	58	Self-employment tax. Attach Schedule SE		58	47,842,244
	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		59	73,109
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		60	4,347,720
	61	Advance earned income credit payments from Form(s) W-2, box 9		61	62,149
	62	Household employment taxes. Attach Schedule H		62	917,524
	63	Add lines 57 through 62. This is your **total tax** Recapture tax = 320,788 Other taxes = 320,604 ▶		63	1,078,601,440
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64 843,094,979		
	65	2006 estimated tax payments and amount applied from 2005 return	65 252,998,613		
If you have a qualifying child, attach Schedule EIC.	66a	**Earned income credit (EIC)**	66a 44,387,566		
	b	Nontaxable combat pay election ▶ 66b 90,997			
	67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67 2,288,807		
	68	Additional child tax credit. Attach Form 8812	68 16,248,889		70a F2439 = 52,199
	69	Amount paid with request for extension to file (see page 60)	69 86,530,919		70b F4136 = 85,905
	70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70		70c F8885 = 27,567
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71 4,164,063		
	72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶		72	1,249,879,508
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	295,796,995
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	250,941,390
	▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings			
	▶ d	Account number			
	75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75 44,855,606		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶		76	126,289,889
	77	Estimated tax penalty (see page 62)	77 1,770,962		

Total of All Returns Filed

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.

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

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

Paid Preparer's Use Only

Preparer's signature	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. ( )	

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.

OMB No. 1545-0074

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	Your social security number
	Total 1040 ONLY returns filed = 83,805,545	
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.	▲ You **must** enter your SSN(s) above. ▲
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
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

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

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)
			☐
			☐
			☐
			☐

If more than four dependents, 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.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	4,355,097,673
8a	**Taxable** interest. Attach Schedule B if required			8a	210,662,051
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	72,535,173		
9a	Ordinary dividends. Attach Schedule B if required			9a	196,979,842
b	Qualified dividends (see page 23)	9b	135,970,657		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)			10	24,206,006
11	Alimony received			11	8,120,381
12	Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 7,315,876			12	281,527,260
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	771,045,623
14	Other gains or (losses). Attach Form 4797			14	4,201,647
15a	IRA distributions	15a	153,447,780	15b	115,196,871
16a	Pensions and annuities	16a	700,006,806	16b	385,380,400
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	466,087,829
18	Farm income or (loss). Attach Schedule F			18	-15,331,318
19	Unemployment compensation			19	17,134,864
20a	Social security benefits	20a	271,001,269	20b	130,616,652
21	Other income. List type and amount (see page 29)			21	27,845,036
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	6,915,038,143

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23	35,106	21 Net operat. loss = 80,795,920
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	368,258	21 Stock options = 610,318 21 For. earn. inc. excl. = 18,154,643
25	Health savings account deduction. Attach Form 8889	25	868,560	21 Gambling inc. = 27,902,023
26	Moving expenses. Attach Form 3903	26	3,159,251	23 Educator exp. = 724,102
27	One-half of self-employment tax. Attach Schedule SE	27	23,925,376	
28	Self-employed SEP, SIMPLE, and qualified plans	28	22,011,551	
29	Self-employed health insurance deduction (see page 29)	29	20,302,533	
30	Penalty on early withdrawal of savings	30	362,348	
31a	Alimony paid b Recipient's SSN ▶	31a	9,115,764	
32	IRA deduction (see page 31)	32	11,395,799	
33	Student loan interest deduction (see page 33)	33	4,320,467	35 Tuition & Fees = 8,142,207
34	Jury duty pay you gave to your employer	34	48,422	36 Housing ded = 83,632
35	Domestic production activities deduction. Attach Form 8903	35	3,303,121	36 Other adj = 1,073,988
36	Add lines 23 through 31a and 32 through 35			36 109,240,485
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 6,805,797,658

Total for Form 1040 ONLY

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

Form 1040 (2006) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind. ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked ▶ 39a**				Basic stand. ded.= 242,870,349
	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶**39b** ☐				Add. stand. ded. = 10,552,809
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	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	1,229,237,288
	41	Subtract line 40 from line 38			41	5,454,431,935
	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	592,379,012
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	4,932,134,397
	44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972				974,168,369
	45	**Alternative minimum tax** (see page 39). Attach Form 6251			45	21,563,717
	46	Add lines 44 and 45 ▶			46	995,775,335
	47	Foreign tax credit. Attach Form 1116 if required	47	10,958,470		54a F8396 = 48,366
	48	Credit for child and dependent care expenses. Attach Form 2441	48	2,450,197		54b F8839 = 351,184
	49	Credit for the elderly or the disabled. Attach Schedule R	49	5,411		55a F3800 = 1,302,464
	50	Education credits. Attach Form 8863	50	4,799,810		55b F8801 = 1,032,247
	51	Retirement savings contributions credit. Attach Form 8880	51	471,240		55c F8844 = 120,603
	52	Residential energy credits. Attach Form 5695	52	1,000,149		55c Other = 168,593
	53	Child tax credit (see page 42). Attach Form 8901 if required	53	22,849,403		
	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	45,558,734
	57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶			57	950,216,601
Other Taxes	58	Self-employment tax. Attach Schedule SE			58	47,842,244
	59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137			59	73,109
	60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			60	4,347,720
	61	Advance earned income credit payments from Form(s) W-2, box 9			61	18,547
	62	Household employment taxes. Attach Schedule H			62	917,524
	63	Add lines 57 through 62. This is your **total tax** Recapture tax = 320,788 Other taxes = 320,604 ▶			63	1,004,060,879
Payments	64	Federal income tax withheld from Forms W-2 and 1099	64	726,130,665		
	65	2006 estimated tax payments and amount applied from 2005 return	65	252,155,608		
If you have a qualifying child, attach Schedule EIC.	66a	**Earned income credit (EIC)**	66a	16,062,773		
	b	Nontaxable combat pay election ▶ **66b** 1,923				
	67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	2,287,211		
	68	Additional child tax credit. Attach Form 8812	68	8,023,961		70a F2439 = 52,199
	69	Amount paid with request for extension to file (see page 60)	69	86,500,756		70b F4136 = 85,905
	70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70			70c F8885 = 27,567
	71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	2,921,874		
	72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶			72	1,094,248,519
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	211,476,007
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	166,677,181
	▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
	▶ d	Account number				
	75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75	44,798,826		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶			76	123,032,711
	77	Estimated tax penalty (see page 62)	77	1,744,344		

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.

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

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

Paid Preparer's Use Only

Preparer's signature	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. ( )	

TRIAL FORM 1040 ONLY

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

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.

OMB No. 1545-0074

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20

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

LABEL HERE

Your first name and initial	Last name Electronically Filed Returns = 80,095,643
If a joint return, spouse's first name and initial	Last name 1040's E-filed = 43,470,129
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

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

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

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)
			☐
			☐
			☐
			☐

If more than four dependents, 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.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	3,201,210,489
8a	**Taxable** interest. Attach Schedule B if required			8a	71,032,590
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	20,869,274		
9a	Ordinary dividends. Attach Schedule B if required			9a	59,047,277
b	Qualified dividends (see page 23)	9b	39,309,631		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)			10	13,084,0124
11	Alimony received			11	3,999,880
12	Business income or (loss). Attach Schedule C or C-EZ 13* cap gain distrib = 3,765,195			12	110,066,909
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	190,481,567
14	Other gains or (losses). Attach Form 4797			14	1,153,851
15a	IRA distributions	15a	68,616,033	15b	53,629,070
16a	Pensions and annuities	16a	377,763,710	16b	213,797,876
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	139,329,342
18	Farm income or (loss). Attach Schedule F			18	-8,045,935
19	Unemployment compensation			19	17,546,743
20a	Social security benefits	20a	156,408,010	20b	63,222,555
21	Other income. List type and amount (see page 29)			21	12,352,819
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	4,126,666,629

b Taxable amount (see page 25)
b Taxable amount (see page 26)
b Taxable amount (see page 27)

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23	14,980	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	172,364	
25	Health savings account deduction. Attach Form 8889	25	395,984	
26	Moving expenses. Attach Form 3903	26	2,096,601	
27	One-half of self-employment tax. Attach Schedule SE	27	9,838,608	
28	Self-employed SEP, SIMPLE, and qualified plans	28	8,844,740	
29	Self-employed health insurance deduction (see page 29)	29	8,716,842	
30	Penalty on early withdrawal of savings	30	177,968	
31a	Alimony paid b Recipient's SSN ▶	31a	4,340,847	
32	IRA deduction (see page 31)	32	5,969,705	
33	Student loan interest deduction (see page 33)	33	4,257,519	
34	Jury duty pay you gave to your employer	34	2,260	
35	Domestic production activities deduction. Attach Form 8903	35	969,801	
36	Add lines 23 through 31a and 32 through 35			36 52,728,792
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 4,073,937,837

21 Net operat. loss = 22,579,529
21 Stock options = 106,537
21 For. earn. inc. excl. = 3,368,368
21 Gambling inc. = 10,940,175
23 Educator Exp. = 525,152
35 Tuition & Fees ded. = 5,991,154
36 For. housing ded. = 13,169
36 Other adj. = 401,098

Electronically Filed Returns

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind. ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked ▶ 39a**				Basic stand. ded. = 352,089,658
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶**39b** ☐				Add. stand. ded. = 7,370,530
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	647,033,172
41	Subtract line 40 from line 38			41	3,120,268,226
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	556,409,130
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	2,642,330,751
44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	469,237,142
45	**Alternative minimum tax** (see page 39). Attach Form 6251			45	8,177,924
46	Add lines 44 and 45 ▶			46	477,442,341
47	Foreign tax credit. Attach Form 1116 if required	47	1,474,997		54a F8396 = 35,107
48	Credit for child and dependent care expenses. Attach Form 2441	48	2,661,490		54b F8839 = 264,920
49	Credit for the elderly or the disabled. Attach Schedule R	49	7,146		55a F3800 = 452,833
50	Education credits. Attach Form 8863	50	4,802,118		55b F8801 = 395,319
51	Retirement savings contributions credit. Attach Form 8880	51	649,637		55c F8844 = 44,813
52	Residential energy credits. Attach Form 5695	52	651,611		55c Other = 76,936
53	Child tax credit (see page 42). Attach Form 8901 if required	53	22,870,779		
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	34,387,706
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶			57	443,054,635

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

Other Taxes

58	Self-employment tax. Attach Schedule SE		58	19,673,062
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137		59	38,609
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		60	2,470,654
61	Advance earned income credit payments from Form(s) W-2, box 9		61	47,450
62	Household employment taxes. Attach Schedule H		62	228,950
63	Add lines 57 through 62. This is your **total tax** Recapture tax = 77,898 Other taxes = 89,522 ▶		63	465,682,285

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	463,912,247		
65	2006 estimated tax payments and amount applied from 2005 return	65	75,328,967		
66a	**Earned income credit (EIC)**	66a	36,985,924		
b	Nontaxable combat pay election ▶ 66b 89,222				
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	1,196,657		
68	Additional child tax credit. Attach Form 8812	68	12,277,227		70a F2439 = 4,430
69	Amount paid with request for extension to file (see page 60)	69	16,547,270		70b F4136 = 46,026
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70			70c F8885 = 8,337
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	2,750,570		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶			72	609,057,654

If you have a qualifying child, attach Schedule EIC.

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	186,942,971
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a	176,676,388
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings			
▶ d	Account number			
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75 10,266,584		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶		76	44,133,261
77	Estimated tax penalty (see page 62)	77 565,659		

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.

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

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

Paid Preparer's Use Only

Preparer's signature	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. ( )	

Electronically Filed Returns

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **1040A** Department of the Treasury—Internal Revenue Service

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

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

OMB No. 1545-0074

Label (See page 18.)

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

LABEL HERE

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 32,018,556	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	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. ▲
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		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 18) ▶ ☐ **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 19.) 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 20)

Exemptions

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

If more than six dependents, see page 21.

(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 21)
			☐
			☐
			☐
			☐
			☐
			☐

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 22)** ____
Dependents on 6c not entered above ____
Add numbers on lines above ▶ ☐

d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.				7	736,230,653
8a	**Taxable** interest. Attach Schedule 1 if required.				8a	11,538,861
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	435,002			
9a	Ordinary dividends. Attach Schedule 1 if required.				9a	2,379,305
b	Qualified dividends (see page 25).	9b	1,225,143			
10	Capital gain distributions (see page 25).				10	1,100,855
11a	IRA distributions.	11a	12,055,462	**11b** Taxable amount (see page 25).	11b	9,508,681
12a	Pensions and annuities.	12a	80,824,683	**12b** Taxable amount (see page 26).	12b	65,074,065
13	Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay.			Other Income = 1,543,267	13	6,461,593
14a	Social security benefits.	14a	68,753,207	**14b** Taxable amount (see page 28).	14b	13,787,187
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶				15	847,624,467

Adjusted gross income

16	Penalty on early withdrawal of savings (see page 28).	16	67,503	
17	IRA deduction (see page 28).	17	1,137,707	
18	Student loan interest deduction (see page 31).	18	1,836,398	Educator Expenses = 81,466
19	Jury duty pay you gave your employer (see page 31).	19	3,391	Tuition & Fees Ded. = 1,478,408
20	Add lines 16 through 19. These are your **total adjustments.**			20 4,604,872
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21 843,019,595

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

Tax, credits, and payments

Standard Deduction for—

- People who checked any box on line 23a or 23b **or** who can be claimed as a dependent, see page 32.
- All others:

Single or Married filing separately, $5,150

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

Head of household, $7,550

22	Enter the amount from line 21 (adjusted gross income).				22	
23a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind ☐ **Spouse** was born before January 2, 1942, ☐ Blind } **Total boxes checked** ▶ 23a			☐		Additional Stand. Ded = 6,423,614 Total Standard Ded = 243,091,894
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ 23b ☐					
24	Enter your **standard deduction** (see left margin).				24	236,668,280
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.				25	609,920,016
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	241,376,255
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.**				▶ 27	416,486,197
28	**Tax,** including any alternative minimum tax (see page 32).				28	55,217,018
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	1,036,440			
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	9,160			
31	Education credits. Attach Form 8863.	31	2,222,610			
32	Retirement savings contributions credit. Attach Form 8880.	32	422,717			
33	Child tax credit (see page 37). Attach Form 8901 if required.	33	8,892,148			
34	Add lines 29 through 33. These are your **total credits.**				34	12,583,075
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.				35	42,634,812
36	Advance earned income credit payments from Form(s) W-2, box 9.				36	43,602
37	Add lines 35 and 36. This is your **total tax.**				▶ 37	42,678,414
38	Federal income tax withheld from Forms W-2 and 1099.	38	74,017,483			
39	2006 estimated tax payments and amount applied from 2005 return.	39	843,005			
40a	**Earned income credit (EIC).**	40a	27,810,223			
b	Nontaxable combat pay election. 40b 89,074					
41	Additional child tax credit. Attach Form 8812.	41	8,224,928			
42	Credit for federal telephone excise tax paid. Attach Form 8913 if required.	42	955,586			Excess FICA witheld = 1,082 Extension request = 23,909
43	Add lines 38, 39, 40a, 41, and 42. These are your **total payments.**				▶ 43	111,876,216

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 53 and fill in 45b, 45c, and 45d or Form 8888.

44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you **overpaid.**	44	71,760,911
45a	Amount of line 44 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	45a	71,704,131
▶ **b**	Routing number	▶ **c** Type: ☐ Checking ☐ Savings	
▶ **d**	Account number		
46	Amount of line 44 you want **applied to your 2007 estimated tax.** 46 56,779		

Amount you owe

47	**Amount you owe.** Subtract line 43 from line 37. For details on how to pay, see page 54.	▶ 47	2,589,726
48	Estimated tax penalty (see page 54). 48 26,617		

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

Joint return? See page 18.

Keep a copy for your records.

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

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

Paid preparer's use only

Preparer's signature	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. ( )	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES) 115

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.

LABEL HERE

Your first name and initial	Last name	Your social security number
	Total Forms Filed = 22,570,653	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
	*Includes 742,859 1040EZ-T returns	
Home address (number and street). If you have a P.O. box, see page 11.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 11.		Checking a box below will not change your tax or refund.
Single = 21,082,504 Joint = 1,488,149		

Presidential Election Campaign (page 11) ▶ Check here if you, or your spouse if a joint return, want $3 to go to this fund . . . . ▶ ☐ **You** ☐ **Spouse**

Income

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	378,041,793
	Tax exempt interest = 797		
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	506,533
	Other net income or loss = 550,159		
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	3	2,927,208
4	Add lines 1, 2, and 3. This is your **adjusted gross income.** Total income = 382,025,692	4	382,025,692
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $8,450 if **single;** $16,900 if **married filing jointly.** See back for explanation.	5	58,156,342
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	276,354,423

Payments and tax

7	Federal income tax withheld from box 2 of your Form(s) W-2.	7	42,946,831
8a	**Earned income credit (EIC).**	8a	514,570
b	Nontaxable combat pay election. 8b 0		
9	Credit for federal telephone excise tax paid. Attach Form 8913 if required.	9	286,604
	Excess FICA / RRTA = 513		
10	Add lines 7, 8a, and 9. These are your **total payments.** F4868 payment = 6,255 ▶	10	43,754,774
11	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	11	31,862,147

Refund

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

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	12a	12,560,078

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

▶ **d** Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Amount you owe

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. ▶	13	667,452

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**

Designee's name ▶ Phone no. ▶ ( ) 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. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 11. Keep a copy for your records.

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

Paid preparer's use only

Preparer's signature	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. ( )	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Interest

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

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.

			Amount	
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.	1		
2	Add the amounts on line 1.	2	9,879,636	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3		
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4		

Part II

Ordinary dividends

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

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.

			Amount	
5	List name of payer.	5		
6	Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.	6	1,937,481	

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 | **Your social security number**

Total Schedules Filed = 2,074,518

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

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

Part I

Persons or organizations who provided the care

You **must** complete this part.

1	**(a)** Care provider's name	**(b)** Address (number, street, apt. no., city, state, and ZIP code)	**(c)** Identifying number (SSN or EIN)	**(d)** Amount paid (see instructions)
				6,633,195

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

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 First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2006 for the person listed in column (a)
			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	**If line 7 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

8 — × .

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions. — 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. ● 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: ● 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 | **Your social security number**

Total Forms Filed = 213,818

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

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	☐
Married filing jointly	**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	☐
	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):**

- 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

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

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

17 Enter one-half of line 16. 17 264,558

18 Add lines 13c and 17. 18 452,002

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

20 Multiply line 19 by 15% (.15). 20

21 Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. 21

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21 here and on Form 1040A, line 30. 22 9,160

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

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

OMB No. 1545-0074

2006

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 (See page A-3.)	5	State and local income taxes	5	265,306,032		Income tax = 246,381,591
	6	Real estate taxes (see page A-3)	6	156,384,349		General sales tax = 18,924,441
	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 (See page A-3.)	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		
Note. Personal interest is not deductible.	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 If you made a gift and got a benefit for it, see page A-4.	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	186,646,644
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 (See page A-6.)	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 Propterty 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)? ☐ **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. ☐ **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 ► ☐				

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

Schedules A&B (Form 1040) AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) No. 1545-0074 Page **2**

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.

			Amount
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	**1**	
2	Add the amounts on line 1	**2**	212,793,440
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	**3**	37,603
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	**4**	

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.

			Amount
5	List name of payer ▶ The component parts of line 6 are as follows: F1040 = 192,938,992 F1040A = 1,937,481	**5**	
6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a ▶	**6**	194,876,474

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.

		Yes	No
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? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.		
b	If "Yes," enter the name of the foreign country ▶		
8	During 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)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2006

Attachment Sequence No. **09**

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 ► ☐	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):		
11	Contract labor (see page C-4)	11	34,682,027	a	Vehicles, machinery, and equipment	20a	9,323,523
12	Depletion	12	1,058,233	b	Other business property	20b	31,212,124
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	38,924,071	21	Repairs and maintenance	21	15,749,512
14	Employee benefit programs (other than on line 19)	14	2,875,854	22	Supplies (not included in Part III)	22	32,235,613
15	Insurance (other than health)	15	19,042,606	23	Taxes and licenses	23	17,650,616
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	6,289,256	a	Travel	24a	11,862,078
b	Other	16b	7,112,165	b	Deductible meals and entertainment (see page C-6)	24b	7,308,792
17	Legal and professional services	17	10,129,004	25	Utilities	25	23,836,617
				26	Wages (less employment credits)	26	77,046,866
				27	Other expenses (from line 48 on page 2)	27	110,660,352

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ►	28	581,307,776
29	Tentative profit (loss). Subtract line 28 from line 7	29	290,866,129
30	Expenses for business use of your home. Attach **Form 8829**	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

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

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

 AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	**35**	37,658,119	
36	Purchases less cost of items withdrawn for personal use	**36**	275,466,006	
37	Cost of labor. Do not include any amounts paid to yourself	**37**	30,240,724	
38	Materials and supplies	**38**	60,318,161	
39	Other costs	**39**	84,541,294	
40	Add lines 35 through 39	**40**		
41	Inventory at end of year	**41**	41,562,451	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	**42**		

Part IV Information on Your Vehicle.

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

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

44 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 _____

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

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

47a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

48	**Total other expenses.** Enter here and on page 1, line 27	**48**	

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2006

Attachment Sequence No. **09A**

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 . . . . . ► ☐ | 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**

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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	2		6,397,788
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	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

Short term non-ded. loss = *

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

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-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)	10	1,484,809,848	
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

Long term non-ded. loss = *

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

Part III Summary

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	**16**	478,225,415
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶	**18**	3,351,630
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	**19**	25,018,082
20	Are lines 18 and 19 **both** zero or blank? ☐ **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. ☐ **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.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	**21**	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **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). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

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: • 14 days **or** • 10% of the total days rented at fair rental value? (See page E-3.)	Yes	No
A	A		
B	B		
C	C		

Income:		Properties A	Properties B	Properties C	Totals (Add columns A, B, and C.)
3 Rents received	3	RENT			3 234,069,579
4 Royalties received	4		ROYALTY		4 22,848,212
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 69,927,494
13 Other interest	13			6,177,827	
14 Repairs	14	12,663,593	3,534,445	1,682,001	
15 Supplies	15				
16 Taxes	16				
17 Utilities	17				
18 Other (list) ►	18				
19 Add lines 5 through 18	19	192,319,612	3,423,890		19
20 Depreciation expense or depletion (see page E-4)	20	52,398,831	2,383,526		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	-10,648,863	17,040,795		
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	(51,342,377)	( )	( )	
			nondeductible rental loss	18,437,544	
			suspended loss carryover	4,434,195	
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24 79,570,209
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25 (59,174,928)
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 20,395,281

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

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			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	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
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
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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

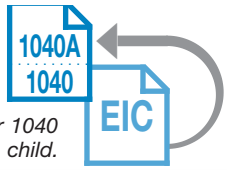
SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

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



OMB No. 1545-0074

2006

Attachment Sequence No. **43**

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.** *Go to line 5.* ☐ **No.** *Continue.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue.*
b Was the child permanently and totally disabled during any part of 2006?	☐ **Yes.** *Continue.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Continue.* ☐ **No.** 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.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Farming

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

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2006

Attachment Sequence No. **14**

Name of proprietor

Total Forms Filed = 1,980,032

Social security number (SSN)

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

B Enter code from Part IV ►

C Accounting method: **(1)** ☐ Cash **(2)** ☐ 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. ☐ Yes ☐ No

Part I Farm Income—Cash Method.

Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	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	5b	**1,293,346	
6a	Agricultural program payments (see page F-3)	6a	**7,545,548	6b Taxable amount	6b	**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	7c	**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	8b	**1,907,842	
c	If election to defer to 2007 is attached, check here ► ☐			8d Amount deferred from 2005	8d		
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	25	Pension and profit-sharing plans	25	21,866
13	Chemicals	13	4,214,301	26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14	143,629	a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15	3,256,372	b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	20,238,867	27	Repairs and maintenance	27	7,372,300
				28	Seeds and plants	28	5,322,469
17	Employee benefit programs other than on line 25	17	359,772	29	Storage and warehousing	29	
				30	Supplies	30	3,861,360
18	Feed	18	13,042,726	31	Taxes	31	2,687,930
19	Fertilizers and lime	19	8,722,926	32	Utilities	32	
20	Freight and trucking	20		33	Veterinary, breeding, and medicine	33	
21	Gasoline, fuel, and oil	21	6,314,516	34	Other expenses (specify):		
22	Insurance (other than health)	22	3,824,623	a		34a	
23	Interest:			b		34b	
a	Mortgage (paid to banks, etc.)	23a	4,342,574	c		34c	
b	Other	23b	4,003,619	d		34d	
24	Labor hired (less employment credits)	24	5,270,810	e		34e	
				f		34f	

Total of all unmarked expenses = 26,280,569

35	**Total expenses.** Add lines 12 through 34f. If line 34f is negative, see instructions ►	35	121,026,968
36	**Net farm profit or (loss).** Subtract line 35 from line 11. Nondeductible Loss (+) / Suspended Carryover (-) = 76,279 • If a profit, enter the profit on **Form 1040, line 18,** and **also** on **Schedule SE, line 1.** If you file Form 1040NR, enter the profit on **Form 1040NR, line 19.** • If a loss, you **must** go to line 37. Estates, trusts, and partnerships, see page F-6.	36	-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.** If you file Form 1040NR, enter the loss on **Form 1040NR, line 19.**
- If you checked 37b, you **must** attach **Form 6198.** Your loss may be limited.

37a ☐ All investment is at risk.
37b ☐ Some investment is not at risk.

** Denotes that the line item is the addition of both cash and accrual methods of accounting

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	**39b**	**1,293,346	
40a	Agricultural program payments	**40a**	**7,545,548		**40b** Taxable amount	**40b**	**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	**41c**	**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**

CAUTION

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

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

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

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 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: • 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: • 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: • 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: • 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		
	***Do not** include tax from Form 8814 or 4972 or from recapture of an education credit. Also, **do not** include alternative minimum tax from Form 1040A.				
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

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Schedule R (Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2006

Department of the Treasury
Internal Revenue Service (99)

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

Attachment Sequence No. **16**

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**	☐
Married filing jointly	**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**	☐
	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
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):**
- 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** 1,142,140

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** 300,156

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** 304,810

14 Enter the amount from Form 1040, line 38 . . . . . **14**

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

16 Subtract line 15 from line 14. If zero or less, enter -0- **16** 1,146,148

17 Enter one-half of line 16 . . . . . **17** 573,109

18 Add lines 13c and 17 . . . . . **18** 877,919

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . . **19** 538,643

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** 14,571

* 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)

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (99)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Self-Employment Tax

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

OMB No. 1545-0074

2006

Attachment Sequence No. **17**

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 ►

Who Must File Schedule SE

You must file Schedule SE if:

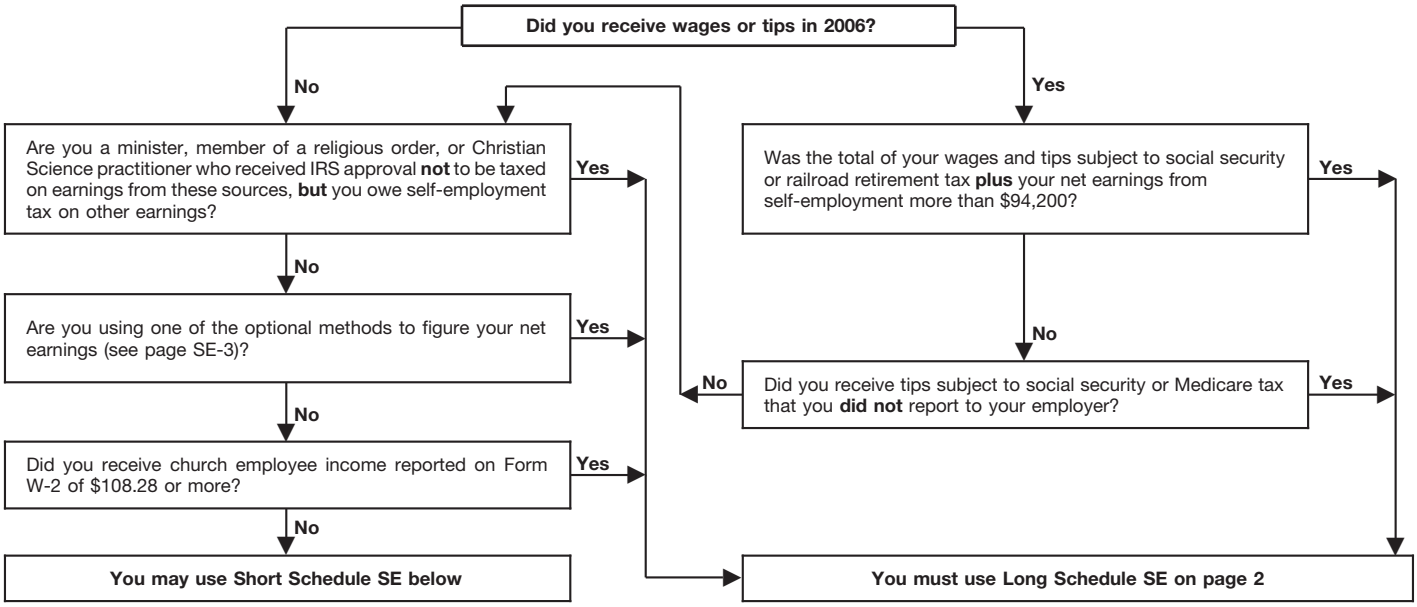
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious 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 (⅔) 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 (⅔) 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.

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

[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.

[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.

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

► **See separate instructions.**

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

OMB No. 1545-0074

2006

Attachment Sequence No. **54**

Your name
Total Forms Filed = 8,664,367 Includes 4,210,735 Form 2106-EZ's

Occupation in which you incurred expenses

Social security number

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	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	1,691,929	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	4,852,332	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	16,660,854	
5	Meals and entertainment expenses (see instructions)		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	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)	2,261,577	566,069

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)	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.)		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.) ►		56,303,582

Part II Vehicle Expenses

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

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2006	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles

18	Do you (or your spouse) have another vehicle available for personal use?	☐ Yes	☐ No
19	Was your vehicle available for personal use during off-duty hours?	☐ Yes	☐ No
20	Do you have evidence to support your deduction?	☐ Yes	☐ No
21	If "Yes," is the evidence written?	☐ Yes	☐ No

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

22	Multiply line 13 by 44.5¢ (.445)	22	25,644,439

Section C—Actual Expenses

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

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

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

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

OMB No. 1545-0074

2006

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**

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

☐ VOID ☐ CORRECTED (99)

Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2006 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2006, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____ , 2006, and ending _____ , 20 _____
Total Forms Filed = 55,401		

Identification number of RIC or REIT	**1a** Total undistributed long-term capital gains: 61,164	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	**1b** Unrecaptured section 1250 gain: 946	
Shareholder's name, address, and ZIP code	**1c** Section 1202 gain: 0 / **1d** Collectibles (28%) gain: *	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**
	2 Tax paid by the RIC or REIT on the box 1a gains	

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

* 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)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

► **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.)

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 First	Last	**(b)** Qualifying person's social security number	**(c) Qualified expenses** you incurred and paid in 2006 for the person listed in column (a)
			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	**3**	18,035,415
4	Enter your **earned income.** See instructions	**4**	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	**5**	174,672,796
6	Enter the **smallest** of line 3, 4, or 5	**6**	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	**8**	× .
9	Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions	**9**	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	**10**	
11	**Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45	**11**	3,486,637

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
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

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. • 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	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Investment Credit

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

OMB No. 1545-0155

Attachment Sequence No. **52**

Name(s) shown on return

Identifying number

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:			
e	Pre-1936 buildings located in the Gulf Opportunity Zone . $ * × 13% (.13)	**1e**	*	
f	Other pre-1936 buildings . . . . . $ 439,107 × 10% (.10)	**1f**	43,911	
g	Certified historic structures located in the Gulf Opportunity Zone . $ * × 26% (.26)	**1g**	*	
h	Other certified historic structures . . . . . $ 516,793 × 20% (.20)	**1h**	103,359	
	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) .	**1k**	*	
2	Energy credit:			
a	Basis of property using geothermal energy placed in service during the tax year (see instructions) $ ___ × 10% (.10)	**2a** 1,385		
b	Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) $ ___ × 30% (.30)	**2b** 16,843		
	Qualified fuel cell property (see instructions):			
c	Basis of property installed during the tax year $ ___ × 30% (.30)	**2c**		
d	Kilowatt capacity of property in **c** above . . . ► ___ × $1,000	**2d**		
e	Enter the lesser of line 2c or 2d	**2e** *		
	Qualified microturbine property (see instructions):			
f	Basis of property installed during the tax year $ ___ × 10% (.10)	**2f**		
g	Kilowatt capacity of property in **f** above . . . ► ___ × $200	**2g**		
h	Enter the lesser of line 2f or 2g	**2h** *		
i	Total. Add lines 2a, 2b, 2e, and 2h		**2i**	19,085
3	Qualifying advanced coal project credit (see instructions):			
a	Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year $ ___ × 20% (.20)	**3a**		
b	Basis of qualified investment in property other than in **a** above placed in service during the tax year ► $ ___ × 15% (.15)	**3b**		
c	Total. Add lines 3a and 3b		**3c**	35,747
4	Qualifying gasification project credit (see instructions). Basis of qualified investment in property placed in service during the tax year . . . . . ► $ ___ × 20% (.20)		**4**	430
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 = 174		**6**	220,535

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

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

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

OMB No. 1545–0895

2006

Attachment Sequence No. **22**

Name(s) shown on return

Identifying number

Total Forms Filed = 587,378

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**	**	
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	

* Entry for this line is greater than zero, but too small to report
** Data Not Available

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			**9**	
10	Alternative minimum tax: ● Individuals. Enter the amount from Form 6251, line 35 ● Corporations. Enter the amount from Form 4626, line 14 ● Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			**10**	2,476,203
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**	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

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?		
	☐ **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.		
	☐ **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.

TIP *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.

TIP *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?

☐ **Yes.** You meet this test.

☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4136**

Department of the Treasury
Internal Revenue Service

Credit for Federal Tax Paid on Fuels

► **See the separate instructions.**
► **Attach this form to your income tax return.**

OMB No. 1545-0162

2006

Attachment Sequence No. **23**

Name (as shown on your income tax return)

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

Taxpayer identification number

Total Forms Filed = 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		$		362
b Use on a farm for farming purposes		.183				
c Other nontaxable use (see **Caution** above line 1)		.183		52,452		
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

* 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

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

* 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)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4562**
Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172
2006
Attachment Sequence No. **67**

Name(s) shown on return: Total Forms Filed = 12,020,625
Business or activity to which this form relates
Identifying number

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		205,484,925	27.5 yrs.	MM	S/L	4,523,816
		undetermined type	21,233	27.5 yrs.	MM	S/L	8,193 undetermined type
i	Nonresidential real property		66,656,989	39 yrs.	MM	S/L	957,301
		Total GDS cost	327,243,746		MM	S/L	12,280,345 Total GDS cost

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	*

* 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	
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												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
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

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

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

OMB No. 1545-0177

2006

Attachment Sequence No. **26**

Name(s) shown on tax return

Identifying number

Total Forms Filed = 306,241

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

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

Property **A** _____

Property **B** _____

Property **C** _____

Property **D** _____

		Properties A		B		C		D	
2	Cost or other basis of each property	2							
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3							
	Note: *If line 2 is **more** than line 3, skip line 4.*								
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	4							
5	Fair market value **before** casualty or theft	5							
6	Fair market value **after** casualty or theft	6							
7	Subtract line 6 from line 5	7							
8	Enter the **smaller** of line 2 or line 7	8							
9	Subtract line 3 from line 8. If zero or less, enter -0-	9							

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	
11	Enter the **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	• 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? ☐ **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. ☐ **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	

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 (i) Trade, business, rental or royalty property	(b) Losses from casualties or thefts (ii) Income-producing and employee property	(c) Gains from casualties or thefts includible in income
	Casualty or Theft of Property Held One Year or Less			
32		( )	( )	
		( )	( )	
33	Totals. Add the amounts on line 32	( )	( )	
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			-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			
	Casualty or Theft of Property Held More Than One Year			
36	Casualty or theft gains from Form 4797, line 32			52,525
37		( )	( )	
		( )	( )	
38	Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)	(584,021)	( )	
39	Total gains. Add lines 36 and 37, column (c)			233,548
40	Add amounts on line 38, columns (b)(i) and (b)(ii)			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			-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			-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			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.*

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

2006

Attachment Sequence No. **27**

Name(s) shown on return

Total Forms Filed = 3,133,256

Identifying number

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

* 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	Property C	Property D
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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4835**

Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)
► **Attach to Form 1040 or Form 1040NR.** ► **See instructions on back.**

OMB No. 1545-0074
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 ► ☐			**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	**a**		**30a**	
b	Other	**19b**	106,812	**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** ☐ All investment is at risk. **33b** ☐ 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

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4952**

Investment Interest Expense Deduction

OMB No. 1545-0191

2006

Department of the Treasury
Internal Revenue Service (99)

► **Attach to your tax return.**

Attachment Sequence No. **51**

Name(s) shown on return

Identifying number

Total Forms Filed = 1,813,952

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		
b	Qualified dividends included on line 4a	4b	48,646,913		
c	Subtract line 4b from line 4a			4c	83,349,379
d	Net gain from the disposition of property held for investment	4d	290,358,725		
e	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		
f	Subtract line 4e from line 4d			4f	25,345,274
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	4,740,313
h	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

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **4972**

Department of the Treasury
Internal Revenue Service (99)

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before January 2, 1936)

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

OMB No. 1545-0193

2006

Attachment Sequence No. **28**

Name of recipient of distribution

Identifying number

Total Forms Filed = 13,439

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		
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	3		
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before January 2, 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 **and** 4, **do not** use this form.	4		
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		
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		

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	372,904	
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	372,904	
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	372,904	
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	47,666	
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	5,293	
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	52,930	
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	43,250	

Form **5329**

Department of the Treasury
Internal Revenue Service (99)

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

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

► **See separate instructions.**

OMB No. 1545-0074

2006

Attachment Sequence No. **29**

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

Total Forms Filed = 1,469,483

Your social security number

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

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

Apt. no.

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

If this is an amended return, check here ► ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 60, or 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
	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	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

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	2006 distributions from your Coverdell ESAs (see instructions)	28			
29	Add lines 27 and 28			29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-			30	
31	Excess contributions for 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	2006 distributions from your Archer MSAs from Form 8853, line 10	36			
37	Add lines 35 and 36			37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-			38	
39	Excess contributions for 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	2006 distributions from your HSAs from Form 8889, line 14	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 ☐ | 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

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

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

OMB No. 1545-0074

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.)

1	Were the qualified energy efficiency improvements or residential energy property costs made to your main home located in the United States? (see instructions) ► **Caution:** *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*				☐ **Yes** ☐ **No**
2	Qualified energy efficiency improvements (see instructions).				
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain in your home	**2a**	2,492,433		
b	Exterior windows (including skylights). Do not enter more than $2,000	**2b**	2,913,021		
c	Exterior doors	**2c**	1,848,345		
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	**2d**	324,034		
3	Add lines 2a through 2d			**3**	7,577,833
4	Multiply line 3 by 10% (.10)			**4**	757,923
5	Residential energy property costs (see instructions).				
a	Energy-efficient building property. Do not enter more than $300	**5a**	196,513		
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than $150	**5b**	160,842		
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than $50	**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

Form **5884**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Work Opportunity Credit

► **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.

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Identifying number

Total Forms Filed = 6,260

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		

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6198**

Department of the Treasury
Internal Revenue Service

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

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	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.	15		
b	☐ 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):			
a	☐ Effective date **b** ☐ The end of your 2005 tax year	16		
17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
a	☐ Effective date **b** ☐ 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	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.*

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2006

Attachment Sequence No. **32**

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.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	1,978,427,355	
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2½ % of Form 1040, line 38	2	1,556,771	
3	Taxes from Schedule A (Form 1040), line 9	3	171,510,304	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	795,214	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	24,562,162	
6	If Form 1040, line 38, is over $150,500 (over $75,250 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-7 of the instructions for Schedule A (Form 1040)	6	(26,147,593	)
7	Tax refund from Form 1040, line 10 or line 21	7	(7,456,684	)
8	Investment interest expense (difference between regular tax and AMT)	8	-82,511	
9	Depletion (difference between regular tax and AMT)	9	424,675	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	34,664,221	
11	Interest from specified private activity bonds exempt from the regular tax	11	2,231,935	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	81,549	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	1,930,997	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	1,140,457	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	1,365	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	-5,737,441	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	824,118	
18	Passive activities (difference between AMT and regular tax income or loss)	18	941,179	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	324,338	
20	Circulation costs (difference between regular tax and AMT)	20	5,208	
21	Long-term contracts (difference between AMT and regular tax income)	21	-37,707	
22	Mining costs (difference between regular tax and AMT)	22	73,833	
23	Research and experimental costs (difference between regular tax and AMT)	23	102,335	
24	Income from certain installment sales before January 1, 1987	24	(13,658	)
25	Intangible drilling costs preference	25	246,400	
26	Other adjustments, including income-based related adjustments	26	135,637	
27	Alternative tax net operating loss deduction	27	(9,789,390	)
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $200,100, see page 7 of the instructions.)	28	2,171,427,757	

Part II Alternative Minimum Tax

29 Exemption. (If this form is for a child under age 18, see page 7 of the instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$42,500
Married filing jointly or qualifying widow(er)	150,000	62,550
Married filing separately	75,000	31,275

If line 28 is **over** the amount shown above for your filing status, see page 7 of the instructions.

29		29	360,112,303	
30	Subtract line 29 from line 28. If more than zero **or** you are filing Form 2555 or 2555-EZ, go to line 31. If zero or less and you are not filing Form 2555 or 2555-EZ, enter -0- on lines 33 and 35 and skip the rest of Part II	30	1,876,378,738	
31	• If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here. • **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	31	431,727,011	
32	Alternative minimum tax foreign tax credit (see page 8 of the instructions)	32	9,500,972	
33	Tentative minimum tax. Subtract line 32 from line 31	33	422,289,983	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	428,798,317	
35	**Alternative minimum tax.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	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 refigured 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 refigured 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 refigured 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: • $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	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

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

OMB No. 1545-0228

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 (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)	**30**	
31	Enter contract price from line 18 for year of first sale	**31**	
32	Enter the **smaller** of line 30 or line 31	**32**	
33	Total payments received by the end of your 2006 tax year (see instructions)	**33**	
34	Subtract line 33 from line 32. If zero or less, enter -0-	**34**	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	**35**	40,601
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	**36**	*
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	**37**	20,008

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

Form **6781**

Department of the Treasury
Internal Revenue Service

Gains and Losses From Section 1256 Contracts and Straddles

► **Attach to your tax return.**

OMB No. 1545-0644

2006

Attachment Sequence No. **82**

Name(s) shown on tax return

Identifying number

Total Forms Filed = 289,440

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					

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Total Forms Filed = 6,148,798

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 ▶ _____

		Yes	**No**
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?		

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.

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			

	(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	See instructions (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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8396**

Department of the Treasury
Internal Revenue Service

Mortgage Interest Credit

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

► **Attach to Form 1040 or 1040NR.** ► **See instructions on back.**

OMB No. 1545-0074

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

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		

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

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

OMB No. 1545-1008

2006

Attachment Sequence No. **88**

Name(s) shown on return

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**	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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Low-Income Housing Credit

► **Attach to your tax return.**

OMB No. 1545-0984

Attachment Sequence No. **36a**

Name(s) shown on return

Total Forms Filed = 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? ☐ **Yes** ☐ **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.

* 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)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

► See separate instructions.

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

OMB No. 1545-0074

2006

Attachment Sequence No. **48**

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

Total Forms Filed = 2,044,896

Your social security number

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

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

Apt. no.

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

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
	In 2006, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? — **No** → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **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	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

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).*

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 ☐	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

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):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ 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 ► ☐	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 ► ☐	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 ► ☐	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 ► ☐	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

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

Identifying number

Total Forms Filed = 1,340,076

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	• 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.	**11**	78,543,944	
	• **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.			
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:
- $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).

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

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

OMB No. 1545-0074

2006

Attachment Sequence No. **47**

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? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **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			6	36,663,947

Next. Do you have three or more qualifying children?

☐ **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.

☐ **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.

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			12	2,867,008

Next, enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

13	**This is your additional child tax credit**	13	16,248,889

Enter this amount on Form 1040, line 68, Form 1040A, line 41, or Form 1040NR, line 62.

Form **8814**

Department of the Treasury
Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

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

OMB No. 1545-0074

2006

Attachment Sequence No. **40**

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

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? ☐ **No.** Enter $85 here and see the **Note** below. ☐ **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.

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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 | **Identifying number**

Total Forms Filed = 207,687

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	

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8839**

Department of the Treasury
Internal Revenue Service

Qualified Adoption Expenses

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

OMB No. 1545-0074

2006

Attachment Sequence No. **38**

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 First	Last	(b) Child's year of birth	Check if child was— (c) born **before 1989** and disabled	(d) a child with special needs	(e) a foreign child	(f) Child's identifying number
Child 1				☐	☐	☐	
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**

			Child 1		Child 2			
2	Maximum adoption credit per child	2	$10,960	00	$10,960	00		
3	Did you file Form 8839 for a prior year for the same child? ☐ **No.** Enter -0-. ☐ **Yes.** See page 4 of the instructions for the amount to enter.	3						
4	Subtract line 3 from line 2	4						
5	**Qualified adoption expenses** (see page 4 of the instructions)	5	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	6						
7	Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12						7	427,138
8	Modified adjusted gross income (see page 4 of the instructions)	8						
9	Is line 8 more than $164,410? ☐ **No.** Skip lines 9 and 10, and enter -0- on line 11. ☐ **Yes.** Subtract $164,410 from line 8	9						
10	Divide line 9 by $40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000						10	× .
11	Multiply line 7 by line 10						11	
12	Subtract line 11 from line 7						12	409,733
13	Credit carryforward from prior years (line 23 of your **Credit Carryforward Worksheet** on page 5 of the **2005** Form 8839 instructions)						13	486,217
14	Add lines 12 and 13						14	895,951
15	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	15						
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.	16						
17	Subtract line 16 from line 15						17	
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)						18	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? ☐ **No.** Enter -0-. ☐ **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? ☐ **No.** Skip lines 27 and 28, and enter -0- on line 29. ☐ **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? ☐ **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." ☐ **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

TIP

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.

2006 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8844**

Department of the Treasury
Internal Revenue Service

Empowerment Zone and Renewal Community Employment Credit

► **Attach to your tax return.**

OMB No. 1545-1444

2006

Attachment Sequence No. **99**

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	Employment zone and renewable community employment credit from parterships, 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				
	• 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			13	
	• 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				
	• Corporations. Enter the amount from Form 4626, line 14			14	291,714
	• 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

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

OMB No. 1545-0074

2006

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?	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: ☐ Self-Only **or** ☐ 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: ☐ Self-Only **or** ☐ 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 ► ☐			
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 ► ☐			
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

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

* 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	4,316,530

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
	Student # 4		Stud. #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.

* 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)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8864**

Department of the Treasury
Internal Revenue Service

Biodiesel and Renewable Diesel Fuels Credit

► **Attach to your tax return.**

OMB No. 1545-1924

2006

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)	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			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	10			2,254	
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.

* 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)

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Total Forms Filed = 5,290,862

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

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

► **See instructions on back.**

OMB No. 1545-0074

2006

Attachment Sequence No. **129**

Name(s) shown on return

Your social security number

CAUTION

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:			9	X .

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.

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8885**

Health Coverage Tax Credit

OMB No. 1545-0074

2006

Department of the Treasury
Internal Revenue Service

► **Attach to Form 1040, Form 1040NR, Form 1040-SS, or Form 1040-PR.**

Attachment Sequence No. **134**

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.

CAUTION

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 (SCHIP).
- 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	
	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	**3**	*	
4	Subtract line 3 from line 2. If zero or less, **stop;** you cannot take the credit	**4**	42,410	
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	**5**	27,567	

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8889**

Health Savings Accounts (HSAs)

OMB No. 1545-0074

2006

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

Total Forms Filed = 754,114

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) ►		☐ Self-only ☐ 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	985,530	
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	1,840,434	
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	21,601	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	1,821,989	
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	1,778,836	
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	43,817	
8	Add lines 6 and 7	8	1,822,653	
9	Employer contributions made to your HSAs for 2006	9	507,623	
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	1,427,934	
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	868,560	

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	903,529	
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	14,375	
c	Subtract line 12b from line 12a	12c	889,154	
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13	847,887	
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	75,093	
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 ► ☐			
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	6,931	

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

AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8903**

Domestic Production Activities Deduction

OMB No. 1545-1984

2006

Department of the Treasury
Internal Revenue Service

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

Attachment Sequence No. **143**

Name(s) as shown on return

Identifying number

Total Forms Filed = 474,755

1	Domestic production gross receipts (DPGR)			**1**	881,415,513
2	Allocable cost of goods sold. If you are using the small business simplified overall method, skip lines 2 and 3	**2**	619,329,662		
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**	69,141,261		
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**	107,635,701		
5	Add lines 2 through 4			**5**	796,124,328
6	Subtract line 5 from line 1			**6**	85,291,184
7	Qualified production activities income from pass-through entities:	If you are a—	Then enter the total qualified production activities income from—	**7**	62,456,353
		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**	155,153,913
9	Income limitation (see instructions): ● 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**	334,532,597
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**	114,069,604
11	Enter 3% of line 10			**11**	3,422,084
12	Form W-2 wages (see instructions)			**12**	25,672,781
13	Form W-2 wages from pass-through entities:	If you are a—	Then enter the total Form W-2 wages from—	**13**	42,484,678
		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**	68,157,459
15	Form W-2 wage limitation. Enter 50% of line 14			**15**	34,078,825
16	Enter the smaller of line 11 or line 15			**16**	3,283,876
17	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6			**17**	13,747
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**	3,298,552

Form **8914**

Department of the Treasury
Internal Revenue Service

Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina

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

OMB No. 1545-0074

2006

Attachment Sequence No. **55**

Name(s) shown on your return

Your social security number

Total Forms Filed = 31,296

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? ☐ **Yes.** Enter the amount from your 2005 Form 8914, line 2 ☐ **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? ☐ **No.** STOP Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39) ☐ **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)? ☐ **Yes.** STOP 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) ☐ **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