Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2009

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

OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20

Your first name and initial	Last name	Your social security number
Total of all returns filed = 140,494,127	Electronically Filed Returns = 98,358,434	140,494,127
If a joint return, spouse's first name and initial 1040 = 84,144,965	Last name	Spouse's social security number 56,109,746
Home address (number and street). If you have a P.O. box, see page 14. 1040A = 39,563,588	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 14. 1040EZ = 16,785,574		Checking a box below will not Y = * 4,335,756 Y = ** 7,210,930

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ☐ You ☐ Spouse

Filing Status

Check only one box. 62,819,226 53,570,158 2,539,588

1 ☐ Single — 21,496,275
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ — 68,880
4 ☐ Head of household (with qualifying person). (See page 15.) 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 16)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . 132,625,495
b ☐ **Spouse** . 53,592,316

c **Dependents:**

(1) First name Last name	Number of Returns	Number of Exempt.=	(4) ✓ if qualifying child for child tax credit (see page 17)
CHILDREN AT HOME	47,275,761	83,926,885	36,089,880
CHILDREN AWAY FROM HOME	535,138	666,166	23,576,953
PARENTS	2,769,155	3,330,871	8,648,563
OTHER DEPENDENTS	6,512,094	10,103,334	2,527,576

If more than four dependents, see page 17 and check here ▶ ☐

d Total number of exemptions claimed . Returns = See 6a Exemptions = 284,239,508

Boxes on 6a a Ret. = 132,625,495 Exempt.= 186,212,252
No. of chil on 6c who: Ret. = 47,275,761 Exempt.= 83,926,885
● **lived with you**
● **did not live with you due to divorce or separation (see page 18)** Ret. = 535,138 Exempt.= 666,166
Dependents on 6c not entered above
Add numbers on lines above ▶

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 22.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 . . . Dep. other earned income = 53,748			7	116,668,680
8a	**Taxable** interest. Attach Schedule B if required			8a	57,811,427
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	6,255,546		
9a	Ordinary dividends. Attach Schedule B if required			9a	29,287,816
b	Qualified dividends (see page 23)	9b	25,412,544		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			10	23,444,210
11	Alimony received			11	438,103
12	Business income or (loss). Attach Schedule C or C-EZ . 13 Cap. Gain Dist. = 750,663			12	22,111,784
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	19,539,842
14	Other gains or (losses). Attach Form 4797			14	1,787,663
15a	IRA distributions . 15a 10,523,386		b Taxable amount (see page 24)	15b	9,659,133
16a	Pensions and annuities 16a 28,408,058		b Taxable amount (see page 25)	16b	26,020,252
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	16,432,633
18	Farm income or (loss). Attach Schedule F			18	1,924,214
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19	11,298,837
20a	Social security benefits 20a 24,589,713		b Taxable amount (see page 27)	20b	15,320,332
21	Other income. List type and amount (see page 29)			21	6,487,936
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	140,040,871

Adjusted Gross Income

23	Educator expenses (see page 29)	23	3,841,466		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	142,530		
25	Health savings account deduction. Attach Form 8889	25	946,436		
26	Moving expenses. Attach Form 3903	26	856,242		
27	One-half of self-employment tax. Attach Schedule SE	27	17,436,420		
28	Self-employed SEP, SIMPLE, and qualified plans	28	922,981		
29	Self-employed health insurance deduction (see page 30)	29	3,625,543		
30	Penalty on early withdrawal of savings	30	1,204,856		
31a	Alimony paid **b** Recipient's SSN ▶ 571,130	31a	570,110		
32	IRA deduction (see page 31)	32	2,587,823		
33	Student loan interest deduction (see page 34)	33	9,718,995		
34	Tuition and fees deduction. Attach Form 8917	34	2,422,642		
35	Domestic production activities deduction. Attach Form 8903	35	490,677		
36	Add lines 23 through 31a and 32 through 35			36	34,764,363
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	^140,044,455

21. Net oper. loss= 1,119,575
21. Stock options= 3,438
21. Cancel. of debt= 490,846
21. For. earn. inc. ex= 396,405
21. Gambling inc.= 1,768,442

36. Archer MSA Ded.= 8,464
36. Housing ded.= 7,945
36. Other adj.= 161,638

Total of All Returns Filed

* One election box checked ** Both election boxes checked (counts each box separately)

^ Returns that reported an adjusted gross income of zero were not included in this item

2009 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** **2009** (99) IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20

Your first name and initial	Last name	Your social security number
Total of all returns filed = 140,494,127	Electronically Filed Returns = 98,358,434	
If a joint return, spouse's first name and initial 1040 = 84,144,965	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 14. 1040A = 39,563,588	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 14. 1040EZ = 16,785,574		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 14) ▶ ☐ 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 15.) 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 16)

Exemptions

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

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

If more than four dependents, see page 17 and check here ▶ ☐

d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 18)**

Dependents on 6c not entered above
Add numbers on lines above ▶

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 22.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2 (Dep. other earned income = 120,017,575)			7	5,707,088,487
8a	**Taxable** interest. Attach Schedule B if required			8a	168,001,234
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	73,574,105		
9a	Ordinary dividends. Attach Schedule B if required			9a	163,458,846
b	Qualified dividends (see page 23)	9b	123,570,203		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)			10	30,314,607
11	Alimony received			11	8,821,395
12	Business income or (loss). Attach Schedule C or C-EZ (13 Cap. Gain Dist. = 360,637)			12	244,982,827
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	231,187,309
14	Other gains or (losses). Attach Form 4797			14	-18,027,483
15a	IRA distributions	15a 179,131,646	b Taxable amount (see page 24)	15b	135,202,708
16a	Pensions and annuities	16a 822,742,643	b Taxable amount (see page 25)	16b	523,295,800
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	384,952,757
18	Farm income or (loss). Attach Schedule F			18	-14,095,257
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)			19	83,538,098
20a	Social security benefits	20a 457,087,273	b Taxable amount (see page 27)	20b	174,649,879
21	Other income. List type and amount (see page 29)			21	31,315,947
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	7,739,397,945

Adjusted Gross Income

23	Educator expenses (see page 29)	23	970,392		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	558,144		
25	Health savings account deduction. Attach Form 8889	25	2,589,379		
26	Moving expenses. Attach Form 3903	26	2,099,707		
27	One-half of self-employment tax. Attach Schedule SE	27	23,833,849		
28	Self-employed SEP, SIMPLE, and qualified plans	28	18,857,129		
29	Self-employed health insurance deduction (see page 30)	29	21,819,844		
30	Penalty on early withdrawal of savings	30	339,005		
31a	Alimony paid b Recipient's SSN ▶	31a	9,844,186		
32	IRA deduction (see page 31)	32	11,215,140		
33	Student loan interest deduction (see page 34)	33	8,339,817		
34	Tuition and fees deduction. Attach Form 8917	34	5,453,156		
35	Domestic production activities deduction. Attach Form 8903	35	5,697,897		
36	Add lines 23 through 31a and 32 through 35			36	112,967,222
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	7,626,430,723

21. Net oper. loss= 124,079,065
21. Stock options= 262,723
21. Cancel. of debt= 9,115,329
21. For. earn. inc. ex= 24,461,966
21. Gambling inc.= 23,775,855

36. Archer MSA Ded.= 13,056
36. Housing ded.= 135,791
36. Other adj.= 1,200,729

Total of All Returns Filed

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form 1040 (2009) 39a A = 20,188,463 B = 8,146,688 C = 285,947 D = 81,958

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others: Single or Married filing separately, $5,700; Married filing jointly or Qualifying widow(er), $11,400; Head of household, $8,350

38	Amount from line 37 (adjusted gross income)			38	
39a	Check if: [A] **You** were born before January 2, 1945, [B] **Spouse** was born before January 2, 1945, [C] Blind. [D] Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 92,268,979 Add. Stand. Ded. = 12,740,860
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b**				620,452
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40a	Stand. = 92,268,979 Itmzed = 45,695,736
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ **40b**				Real Est. Tax Ded. = 19.490.117 Net Dis. Loss = 11.973 New Mot. Veh. Tax = 2,151,527
41	Subtract line 40a from line 38			41	121,635,282
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37			42	132,625,495
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	104,160,741
44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	103,467,697
45	**Alternative minimum tax** (see page 40). Attach Form 6251			45	3,827,561
46	Add lines 44 and 45 ▶			46	103,502,636
47	Foreign tax credit. Attach Form 1116 if required	47	6,309,847		52a F8396= 44.686 52b F8839= 80.676 52c F5695= 6.711.683 53a F3800= 292.508 53b F8801= 319.646 53c other= 5.320 53c AMV= 75.752
48	Credit for child and dependent care expenses. Attach Form 2441	48	6,286,241		
49	Education credits from Form 8863, line 29	49	10,598,706		
50	Retirement savings contributions credit. Attach Form 8880	50	6,253,195		
51	Child tax credit (see page 42)	51	23,563,012		53c Sch R= 63.526
52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	52			53c F8834= 3.241 53c F8911= 1.006 53c F8936= 22.571
53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
54	Add lines 47 through 53. These are your **total credits**			54	46,444,316
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	90,699,226

Other Taxes

56	Self-employment tax. Attach Schedule SE			56	17,436,420
57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 164,103 b= 83,076
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,874,254
59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H			59	a= 123,251 b= 207,338
60	Add lines 55 through 59. This is your **total tax** Recapture Tax = 16.492 Other Taxes = 999.472 ▶			60	100,148,024

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	120,134,277		
62	2009 estimated tax payments and amount applied from 2008 return	62	10,139,259		
63	Making work pay and government retiree credits. Attach Schedule M	63	100,994,053		
64a	**Earned income credit (EIC)**	64a	27,041,498		
b	Nontaxable combat pay election **64b** 22,029				
65	Additional child tax credit. Attach Form 8812	65	21,290,682		
66	Refundable education credit from Form 8863, line 16	66	8,836,029		70a F2439= 8,658
67	First-time homebuyer credit. Attach Form 5405	67	1,380,392		70b F4136= 323,330
68	Amount paid with request for extension to file (see page 72)	68	1,304,953		70c F8801= 240,844
69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	1,105,071		70d F8885= 11,836
70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885	70			Other Payments:
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶			71	132,753,706 20,706

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**			72	112,382,258
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			73a	109,402,781
b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
d	Account number 71,568,078				
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	74	4,612,597		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶			75	22,356,865
76	Estimated tax penalty (see page 74)	76	6,548,380		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 15. 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	Date	Check if self-employed ☐	Preparer's SSN or PTIN
80,561,088			
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	

Total of All Returns Filed

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)

Form 1040 (2009) — AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS) —

Total of All Returns Filed

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 709,396,730 Add. Stand. Ded. = 21,255,341
Standard Deduction for— • People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35. • All others: Single or Married filing separately, $5,700 Married filing jointly or Qualifying widow(er), $11,400 Head of household, $8,350	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b** ☐				Stand. = 747,779,539
	40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40a	Itmzed = 1,203,808,276
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b** ☐				Real Est. Tax Ded. = 14.235.162 Net Dis. Loss = 131.105 New Mot. Veh. Tax = 2.958.477
	41	Subtract line 40a from line 38			41	5,946,879,328
	42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37			42	1,029,070,478
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	5,088,387,918
	44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	953,412,098
	45	**Alternative minimum tax** (see page 40). Attach Form 6251			45	22,579,779
	46	Add lines 44 and 45 ▶			46	976,024,591
	47	Foreign tax credit. Attach Form 1116 if required	47	13,060,099		52a F8396= 44,182 52b F8839= 278,451 52c F5695= 5,822,875 53a F3800= 1,601,155 53b F8801= 758,965 53c other= 16,952 53c AMV= 137.329 53c Sch R= 8,235 53c F8834= 2,521 53c F8911= 1,820 53c F8936= 129,372
	48	Credit for child and dependent care expenses. Attach Form 2441	48	3,317,379		
	49	Education credits from Form 8863, line 29	49	10,836,636		
	50	Retirement savings contributions credit. Attach Form 8880	50	1,039,726		
	51	Child tax credit (see page 42)	51	28,416,808		
	52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	52			
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
	54	Add lines 47 through 53. These are your **total credits**			54	65,472,703
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	910,551,888
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	47,659,080
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 22,743 b= 36,273
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,312,413
	59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H			59	a= 75,501 b= 1,039,678
	60	Add lines 55 through 59. This is your **total tax** Recapture Tax = 189,944 Other Taxes = 461,794 ▶			60	965,374,801
Payments	61	Federal income tax withheld from Forms W-2 and 1099	61	827,302,476		
	62	2009 estimated tax payments and amount applied from 2008 return	62	224,536,503		
	63	Making work pay and government retiree credits. Attach Schedule M	63	50,687,027		
If you have a qualifying child, attach Schedule EIC.	64a	**Earned income credit (EIC)**	64a	59,239,462		
	b	Nontaxable combat pay election **64b** 341,179				
	65	Additional child tax credit. Attach Form 8812	65	27,499,364		
	66	Refundable education credit from Form 8863, line 16	66	7,612,351		70a F2439= 35,695
	67	First-time homebuyer credit. Attach Form 5405	67	9,763,743		70b F4136= 93,907
	68	Amount paid with request for extension to file (see page 72)	68	49,625,940		70c F8801= 2,557,056
	69	Excess social security and tier 1 RRTA tax withheld (see page 72)	69	1,930,124		70d F8885= 36,989
	70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885	70			Other Payments:
	71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶			71	1,261,563,761 9,661
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**			72	381,458,887
Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.	73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			73a	333,096,000
	▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
	▶ d	Account number				
	74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶	74	48,362,887		
Amount You Owe	75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 ▶			75	86,129,753
	76	Estimated tax penalty (see page 74)	76	859,826		

Third Party Designee — Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **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 15. 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 **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

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

OMB No. 1545-0074

2009

Attachment Sequence No. **158**

Name(s) shown on return

Your social security number

Total Forms Filed = 6,753,885

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

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

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ►	1	= 6,702,427 ☐ Yes ☐ No	
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*			
2	Qualified energy efficiency improvements (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home	2a	1,948,247	
b	Exterior windows (including certain storm windows) and skylights	2b	2,309,107	
c	Exterior doors (including certain storm doors)	2c	1,839,049	
d	Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation	2d	462,269	
3	Residential energy property costs (see instructions).			
a	Energy-efficient building property	3a	976,380	
b	Qualified natural gas, propane, or oil furnace or hot water boiler	3b	1,290,640	
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	3c	221,274	
4	Add lines 2a through 3c	4	6,591,171	
5	Multiply line 4 by 30% (.30)	5	6,596,157	
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	6	$1,500	
7	Enter the smaller amount of line 5 or line 6	7	6,596,157	
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8		
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46	9		
10	Subtract line 9 from line 8. If zero or less, **stop.** You cannot take the nonbusiness energy property credit	10		
11	**Nonbusiness energy property credit.** Enter the smaller of line 7 or line 10	11	6,566,172	

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

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

2009

Attachment Sequence No. **158**

Name(s) shown on return

Your social security number

Total Forms Filed = 6,753,885

Before You Begin Part I: Figure the amount of any credit for the elderly or the disabled you are claiming.

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

1	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶	1	☐ Yes	☐ No
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part I.*			
2	Qualified energy efficiency improvements (see instructions).			
a	Insulation material or system specifically and primarily designed to reduce the heat loss or gain of your home	2a	3,231,454	
b	Exterior windows (including certain storm windows) and skylights	2b	8,536,200	
c	Exterior doors (including certain storm doors)	2c	2,228,079	
d	Metal roof with appropriate pigmented coatings, or asphalt roof with appropriate cooling granules, that are specifically and primarily designed to reduce the heat gain of your home, and the roof meets or exceeds the Energy Star program requirements in effect at the time of purchase or installation	2d	2,165,090	
3	Residential energy property costs (see instructions).			
a	Energy-efficient building property	3a	3,968,715	
b	Qualified natural gas, propane, or oil furnace or hot water boiler	3b	4,310,456	
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace	3c	694,422	
4	Add lines 2a through 3c	4	25,125,066	
5	Multiply line 4 by 30% (.30)	5	7,539,407	
6	Maximum credit amount. (If you jointly occupied the home, see instructions)	6	$1,500	
7	Enter the smaller amount of line 5 or line 6	7	5,404,079	
8	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	8		
9	Enter the total, if any, of your credits from Form 1040, lines 47 through 50, and Schedule R, line 24; or Form 1040NR, lines 44 through 46	9		
10	Subtract line 9 from line 8. If zero or less, **stop.** You cannot take the nonbusiness energy property credit	10		
11	**Nonbusiness energy property credit.** Enter the smaller of line 7 or line 10	11	5,172,380	

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

Note. *Skip lines 12 through 21 if you only have a* ***credit carryforward from 2008.***

12	Qualified solar electric property costs				**12**	78,329
13	Qualified solar water heating property costs				**13**	42,380
14	Qualified small wind energy property costs				**14**	6,751
15	Qualified geothermal heat pump property costs				**15**	77,238
16	Add lines 12 through 15				**16**	186,853
17	Multiply line 16 by 30% (.30)				**17**	186,853
18	Qualified fuel cell property costs	**18**	7,124			
19	Multiply line 18 by 30% (.30)	**19**	7,124			
20	Kilowatt capacity of property on line 18 above ► . x $1,000	**20**	22,976			
21	Enter the smaller of line 19 or line 20				**21**	7,019
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28				**22**	42,961
23	Add lines 17, 21, and 22				**23**	239,320
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	**24**				
25	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	**25**	2,235,342			
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27				**26**	6,524,932
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26				**27**	209,512
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	**28**	73,538			

Part III **Current Year Residential Energy Credits**

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line	**29**	6,705,246	

Before You Begin Part II:

Figure the amount of any of the following credits you are claiming.

- Credit for the elderly or the disabled.
- District of Columbia first-time homebuyer credit.
- Alternative motor vehicle credit.
- Qualified plug-in electric vehicle credit.
- Qualified plug-in electric drive motor vehicle credit.

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

Note. *Skip lines 12 through 21 if you only have a* ***credit carryforward from 2008.***

12	Qualified solar electric property costs				12	1,095,004
13	Qualified solar water heating property costs				13	211,900
14	Qualified small wind energy property costs				14	44,751
15	Qualified geothermal heat pump property costs				15	1,097,334
16	Add lines 12 through 15				16	2,420,414
17	Multiply line 16 by 30% (.30)				17	726,136
18	Qualified fuel cell property costs	18	26,411			
19	Multiply line 18 by 30% (.30)	19	7,924			
20	Kilowatt capacity of property on line 18 above ► . x $1,000	20	6,894,686			
21	Enter the smaller of line 19 or line 20				21	7,626
22	Credit carryforward from 2008. Enter the amount, if any, from your 2008 Form 5695, line 28				22	68,814
23	Add lines 17, 21, and 22				23	806,369
24	Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	24				
25	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; Form 8936, line 14; and Schedule R, line 24. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 44 through 46; line 11 of this form; line 12 of the Line 11 worksheet in Pub. 972 (see instructions); Form 8396, line 11; Form 8839, line 18; Form 8859, line 11; Form 8834, line 22; Form 8910, line 21; and Form 8936, line 14.	25	2,630,014			
26	Subtract line 25 from line 24. If zero or less, enter -0- here and on line 27				26	89,817,358
27	**Residential energy efficient property credit.** Enter the smaller of line 23 or line 26				27	644,867
28	Credit carryforward to 2010. If line 27 is less than line 23, subtract line 27 from line 23	28	161,502			

Part III **Current Year Residential Energy Credits**

29	Add lines 11 and 27. Enter the result here and on Form 1040, line 52, or Form 1040NR, line 48, and check box c on that line	29	5,817,246	

NUMBER OF RETURNS FILED FOR SELECTED LINES

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

► **Attach to your tax return.**

OMB No. 1545-1998

2009

Attachment Sequence No. **152**

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

Total Forms Filed = 80,560

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.		**(a)** Vehicle 1	**(b)** Vehicle 2	**(c)** Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 **Credit allowable** (see instructions for amount to enter)	3			
4 If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle (for converted vehicles placed in service after February 17, 2009)	4	7,074	*	0
5 Section 179 expense deduction (see instructions)	5	*	0	0
6 Subtract line 5 from line 4	6	7,074	*	0
7 Multiply line 6 by 10% (.10)	7	7,074	*	0
8 Maximum plug-in conversion credit amount allowable	8	4,000 00	4,000 00	4,000 00
9 Enter the **smaller** of line 7 or line 8	9	7,074	*	0
10 **Tentative credit.** Add lines 3 and 9	10	79,234	1,047	0

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

11 Business/investment use percentage (see instructions)	11	%	%	%		
12 Multiply line 10 by line 11	12					
13 Add columns (a) through (c) on line 12					13	7,380
14 Alternative motor vehicle credit from partnerships and S corporations					14	*
15 **Business/investment use part of credit.** Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r					15	8,406

Part III Credit for Personal Use Part of Vehicle

16 If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10	16					
17 Add columns (a) through (c) on line 16					17	78,608
18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43					18	
19 Enter the total, if any, of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; Form 8834, line 22; and Schedule R, line 24; **or** Form 1040NR, lines 44 through 46; Form 5695, line 11; and Form 8834, line 22					19	34,849
20 Subtract line 19 from line 18. If zero or less, **stop**. You cannot claim the personal use part of the credit					20	77,264
21 **Personal use part of credit.** Enter the **smaller** of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 49) and check box **c** on that line. If line 20 is smaller than line 17, see instructions					21	75,752

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

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

► **Attach to your tax return.**

OMB No. 1545-1998

2009

Attachment Sequence No. **152**

Name(s) shown on return

Identifying number

Total Forms Filed = 80,560

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8910 and include the totals on lines 13 and 17.		**(a)** Vehicle 1	**(b)** Vehicle 2	**(c)** Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 **Credit allowable** (see instructions for amount to enter)	3			
4 If you are not claiming the plug-in conversion credit, skip lines 4 through 8, enter -0- on line 9, and go to line 10. Otherwise, enter the cost of converting the vehicle to a qualified plug-in electric drive motor vehicle (for converted vehicles placed in service after February 17, 2009)	4	112,159	*	0
5 Section 179 expense deduction (see instructions)	5	*	0	0
6 Subtract line 5 from line 4	6	112,158	*	0
7 Multiply line 6 by 10% (.10)	7	11,215	*	0
8 Maximum plug-in conversion credit amount allowable	8	4,000 00	4,000 00	4,000 00
9 Enter the **smaller** of line 7 or line 8	9	11,109	*	0
10 **Tentative credit.** Add lines 3 and 9	10	160,737	1,468	0

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

11 Business/investment use percentage (see instructions)	11	%	%		%
12 Multiply line 10 by line 11	12				
13 Add columns (a) through (c) on line 12				13	5,510
14 Alternative motor vehicle credit from partnerships and S corporations				14	*
15 **Business/investment use part of credit.** Add lines 13 and 14. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1r				15	6,851

Part III Credit for Personal Use Part of Vehicle

16 If you skipped Part II, enter the amount from line 10. If you completed Part II, subtract line 12 from line 10	16				
17 Add columns (a) through (c) on line 16				17	156,695
18 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43				18	
19 Enter the total, if any, of your credits from Form 1040, lines 47 through 50; Form 5695, line 11; Form 8834, line 22; and Schedule R, line 24; **or** Form 1040NR, lines 44 through 46; Form 5695, line 11; and Form 8834, line 22				19	44,376
20 Subtract line 19 from line 18. If zero or less, **stop**. You cannot claim the personal use part of the credit				20	1,955,200
21 **Personal use part of credit.** Enter the **smaller** of line 17 or line 20 here and on Form 1040, line 53 (or Form 1040NR, line 49) and check box **c** on that line. If line 20 is smaller than line 17, see instructions				21	137,329

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

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

► **Attach to your tax return.**

OMB No. 1545-2137

2009

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 24,414

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.		**(a)** Vehicle 1	**(b)** Vehicle 2	**(c)** Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 **Tentative credit** (see instructions for amount to enter)	3			

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions)	4	%	%	%	
5 Multiply line 3 by line 4	5				
6 Add columns (a) through (c) on line 5				6	618
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations				7	1,384
8 **Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y				8	2,002

Part III Credit for Personal Use Part of Vehicle

9 If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3	9				
10 Add columns (a) through (c) on line 9				10	22,612
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43				11	
12 Enter the total, if any, of your credits from Form 1040, lines 47 through 50 (or Form 1040NR, lines 44 through 46); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Schedule R, line 24				12	11,319
13 Subtract line 12 from line 11				13	24,355
14 **Personal use part of credit.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 49. Check box **c** on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions				14	22,571

2009 ESTIMATED DATA LINE COUNTS - (ALL FIGURES ARE ESTIMATES BASED ON SAMPLES)
AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS)

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

► **Attach to your tax return.**

OMB No. 1545-2137

2009

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 24,414

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8936 and include the totals on lines 6 and 10.		**(a)** Vehicle 1	**(b)** Vehicle 2	**(c)** Vehicle 3
1 Year, make, and model of vehicle	1			
2 Enter date vehicle was placed in service (MM/DD/YYYY)	2	/ /	/ /	/ /
3 **Tentative credit** (see instructions for amount to enter)	3			

Next: If you did NOT use your vehicle for business or investment purposes and did not have a credit from a partnership or S corporation, skip Part II and go to Part III. All others, go to Part II.

Part II Credit for Business/Investment Use Part of Vehicle

4 Business/investment use percentage (see instructions)	4	%	%	%
5 Multiply line 3 by line 4	5			
6 Add columns (a) through (c) on line 5	6	4,229		
7 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	7	2,388		
8 **Business/investment use part of credit.** Add lines 6 and 7. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on Form 3800, line 1y	8	6,617		

Part III Credit for Personal Use Part of Vehicle

9 If you skipped Part II, enter the amount from line 3. If you completed Part II, subtract line 5 from line 3	9			
10 Add columns (a) through (c) on line 9	10	149,096		
11 Enter the amount from Form 1040, line 46, or Form 1040NR, line 43	11			
12 Enter the total, if any, of your credits from Form 1040, lines 47 through 50 (or Form 1040NR, lines 44 through 46); Form 5695, line 11; Form 8834, line 22; Form 8910, line 21; and Schedule R, line 24	12	27,897		
13 Subtract line 12 from line 11	13	2,049,461		
14 **Personal use part of credit.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 53, or Form 1040NR, line 49. Check box **c** on that line and enter "8936" in the space next to that box. If line 13 is smaller than line 10, see instructions	14	129,372		