2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **1040** Department of the Treasury—Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2012** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial: Total of all returns filed = 144,928,472 | Last name: Electronically Filed Returns = 121,314,249 | **Your social security number**

If a joint return, spouse's first name and initial: 1040 = 83,631,395 | Last name | **Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions: 1040A = 38,243,922 | Apt. no. | ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions): 1040EZ = 23,053,156 | **Presidential Election Campaign** Y = * 4,246,004 Y = ** 6,428,336

Foreign country name | Foreign province/state/county | Foreign postal code | jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.

66,655,855 1 ☐ Single

53,718,396 2 ☐ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶ 2,663,017

21,814,184 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

77,021 5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . =136,080,353

b ☐ **Spouse** . 53,740,377

c **Dependents:**

(1) First name Last name	Number of Returns	Number of Exempt.=	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
CHILDREN AT HOME	47,243,999	83,620,329	Total Children under age 17 qualifying for credit
CHILDREN AWAY FROM HOME	465,595	567,447	
PARENTS	2,837,960	3,408,835	70,441,562
OTHER DEPENDENTS	6,888,996	10,315,782	☐

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

d Total number of exemptions claimed . . . . Total Exemptions= 287,733,123 .

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

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 instructions.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2			7	119,851,043
8a	**Taxable** interest. Attach Schedule B if required			8a	47,972,509
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	5,954,819		
9a	Ordinary dividends. Attach Schedule B if required			9a	27,974,976
b	Qualified dividends	9b	25,490,820		
10	Taxable refunds, credits, or offsets of state and local income taxes			10	22,005,269
11	Alimony received			11	440,401
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 2,479,539			12	23,034,726
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			13	20,241,430
14	Other gains or (losses). Attach Form 4797			14	2,039,106
15a	IRA distributions . 15a 13,882,102		b Taxable amount	15b	13,195,644
16a	Pensions and annuities 16a 29,516,878		b Taxable amount	16b	27,289,708
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			17	17,208,947
18	Farm income or (loss). Attach Schedule F			18	1,835,688
19	Unemployment compensation			19	11,342,361
20a	Social security benefits 20a 26,480,552		b Taxable amount	20b	17,772,267
21	Other income. List type and amount			21	6,635,317
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶			22	144,519,302

Adjusted Gross Income

23	Educator expenses	23	3,790,352	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	143,148	
25	Health savings account deduction. Attach Form 8889	25	1,083,379	
26	Moving expenses. Attach Form 3903	26	1,136,801	
27	Deductible part of self-employment tax. Attach Schedule SE	27	18,671,438	
28	Self-employed SEP, SIMPLE, and qualified plans	28	923,165	
29	Self-employed health insurance deduction	29	3,902,030	
30	Penalty on early withdrawal of savings	30	769,136	
31a	Alimony paid b Recipient's SSN ▶ 643,469	31a	623,082	
32	IRA deduction	32	2,575,337	
33	Student loan interest deduction	33	10,764,802	
34	Tuition and fees. Attach Form 8917	34	2,112,590	
35	Domestic production activities deduction. Attach Form 8903	35	659,401	
36	Add lines 23 through 35			36 36,623,399
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37 144,928,472

21. Net oper. loss= 1,294,259
21. Stock options= 3,582
21. Cancel. of debt= 769,859
21. For. earn. inc. ex= 475,386
21. Gambling inc.= 1,925,505
21. Taxable HSA = 213,243

36. Archer MSA Ded.= 4,740
36. Housing ded.= 8,055
36. Other adj.= 148,885

Total of all 1040 Returns

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

2012 Line Item Estimates—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 (99) **U.S. Individual Income Tax Return** **2012** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 — See separate instructions.

Your first name and initial — Last name — **Your social security number**

Total of all returns filed = 144,928,472 — Electronically Filed Returns = 121,314,249

If a joint return, spouse's first name and initial — Last name — **Spouse's social security number**

1040 = 83,631,395

Home address (number and street). If you have a P.O. box, see instructions. — Apt. no.

1040A = 38,243,922

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

1040EZ = 23,053,156

Foreign country name — Foreign province/state/county — Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single

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

3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

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

5 ☐ Qualifying widow(er) with dependent child

Exemptions

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

b ☐ **Spouse**

c **Dependents:**

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

If more than four dependents, see instructions 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 instructions)**

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 instructions.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2				7	6,301,357,591
8a	**Taxable** interest. Attach Schedule B if required				8a	111,789,613
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	71,066,052			
9a	Ordinary dividends. Attach Schedule B if required				9a	260,393,306
b	Qualified dividends	9b	204,401,524			
10	Taxable refunds, credits, or offsets of state and local income taxes				10	27,462,015
11	Alimony received				11	8,936,487
12	Business income or (loss). Attach Schedule C or C-EZ .13 Cap. Gain Dist. = 2,216,531				12	304,191,539
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				13	620,670,288
14	Other gains or (losses). Attach Form 4797				14	-9,357,957
15a	IRA distributions	15a	272,043,736	b Taxable amount	15b	230,783,461
16a	Pensions and annuities	16a	975,274,407	b Taxable amount	16b	612,544,219
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E				17	613,258,347
18	Farm income or (loss). Attach Schedule F				18	-5,531,687
19	Unemployment compensation				19	71,234,134
20a	Social security benefits	20a	526,514,454	b Taxable amount	20b	223,597,024
21	Other income. List type and amount				21	37,415,381
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶				22	9,234,159,288

Adjusted Gross Income

23	Educator expenses	23	957,868
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	520,781
25	Health savings account deduction. Attach Form 8889	25	3,355,278
26	Moving expenses. Attach Form 3903	26	3,087,642
27	Deductible part of self-employment tax. Attach Schedule SE	27	27,535,555
28	Self-employed SEP, SIMPLE, and qualified plans	28	20,849,020
29	Self-employed health insurance deduction	29	25,677,807
30	Penalty on early withdrawal of savings	30	456,333
31a	Alimony paid b Recipient's SSN ▶	31a	11,156,210
32	IRA deduction	32	11,795,245
33	Student loan interest deduction	33	10,693,660
34	Tuition and fees. Attach Form 8917	34	4,686,828
35	Domestic production activities deduction. Attach Form 8903	35	11,158,127
36	Add lines 23 through 35	36	134,027,907
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	9,100,131,381

21. Net oper. loss= 189,072,930
21. Stock options= 339,925
21. Cancel. of debt= 12,424,870
21. For. earn. inc. ex= 29,633,268
21. Gambling inc.= 29,235,562
21. Taxable HSA = 244,759

36. Archer MSA Ded.= 6,932
36. Housing ded.= 136,044
36. Other adj.= 1,954,575

Total of all 1040 Returns

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form 1040 (2012) 39a A = 22,143,646 B = 9,137,602 C = 282,063 D = 102,912

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 97,208,513 Add. Stand. Ded. = 13,701,861
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,950 Married filing jointly or Qualifying widow(er), $11,900 Head of household, $8,700	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶			39b	854,845 Stand. = 97,208,513 Itmzed = 45,581,697
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	126,736,118
	42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	136,087,302
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	108,995,860
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	108,081,852
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	4,224,741
	46	Add lines 44 and 45 ▶			46	108,117,666
	47	Foreign tax credit. Attach Form 1116 if required	47	7,096,246		53a F3800= 466,097 53b F8801= 262,061 53c other= 5,642 53c AMV= 7,241 53c Sch R= 67,430 53c F8834= 1,958 53c F8911= 8,104 53c F8859= 61 53c F8936= 25,061 53c F8396= 46,653 53c F8839= 30,485
	48	Credit for child and dependent care expenses. Attach Form 2441	48	6,339,717		
	49	Education credits from Form 8863, line 19	49	10,079,053		
	50	Retirement savings contributions credit. Attach Form 8880	50	6,925,814		
	51	Child tax credit. Attach Schedule 8812, if required	51	22,889,677		
	52	Residential energy credits. Attach Form 5695	52	2,225,307		
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
	54	Add lines 47 through 53. These are your **total credits**			54	44,569,999
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	96,302,736
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	18,671,438
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 111,916 b= 39,328
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,613,766
	59a	Household employment taxes from Schedule H			59a	198,535
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	877,513
	60	Other taxes. Enter code(s) from instructions Recapture Tax = 2,527			60	Other Taxes = 1,000,859
	61	Add lines 55 through 60. This is your **total tax** ▶			61	105,651,541
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	126,606,913		
If you have a qualifying child, attach Schedule EIC.	63	2012 estimated tax payments and amount applied from 2011 return	63	9,275,669		
	64a	**Earned income credit (EIC)**	64a	27,848,264		
	b	Nontaxable combat pay election 64b 15,457				
	65	Additional child tax credit. Attach Schedule 8812	65	20,533,173		
	66	American opportunity credit from Form 8863, line 8	66	9,972,160		
	67	Reserved	67			
	68	Amount paid with request for extension to file	68	1,851,870		71a F2439= 31,824
	69	Excess social security and tier 1 RRTA tax withheld	69	1,384,900		71c F8801= 220,916
	70	Credit for federal tax on fuels. Attach Form 4136	70	282,904		71d F8885= 11,754
	71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71			Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	136,561,943 24,244
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	114,811,407
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	111,861,777
Direct deposit? See instructions.	b	Routing number 85,346,835 ▶ **c** Type: ☐ Checking ☐ Savings				
	d	Account number				
	75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	3,926,808		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	24,915,734
	77	Estimated tax penalty (see instructions)	77	7,619,267		

Total of all 1040 Returns

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
81,548,116				

Firm's name ▶ | Firm's EIN ▶

Firm's address ▶ | Phone no.

Tax and Credits	38	Amount from line 37 (adjusted gross income)			38	
	39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked ▶ 39a**				Basic Stand. Ded. = 773,692,650 Add. Stand. Ded. = 23,709,341
Standard Deduction for— • People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,950 Married filing jointly or Qualifying widow(er), $11,900 Head of household, $8,700	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ **39b** ☐				Stand. = 797,425,658 Itmzed = 1,238,693,453
	40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	
	41	Subtract line 40 from line 38			41	7,321,226,807
	42	**Exemptions.** Multiply $3,800 by the number on line 6d			42	1,092,429,351
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	6,394,527,770
	44	**Tax** (see instructions). Check if any from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ 962 election			44	1,228,072,309
	45	**Alternative minimum tax** (see instructions). Attach Form 6251			45	32,770,139
	46	Add lines 44 and 45 ▶			46	1,260,955,131
	47	Foreign tax credit. Attach Form 1116 if required	47	19,115,247		53a F3800= 2,580,523 53b F8801= 683,888 53c other= 35,547 53c AMV= 20,177 53c Sch R= 9,406 53c F8834= 4,872 53c F8911= 8,183 53c F8859= 474 53c F8936= 139,027 53c F8396= 65,306 53c F8839= 169,444
	48	Credit for child and dependent care expenses. Attach Form 2441	48	3,411,987		
	49	Education credits from Form 8863, line 19	49	10,522,539		
	50	Retirement savings contributions credit. Attach Form 8880	50	1,202,908		
	51	Child tax credit. Attach Schedule 8812, if required	51	27,726,578		
	52	Residential energy credits. Attach Form 5695	52	1,266,559		
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	53			
	54	Add lines 47 through 53. These are your **total credits**			54	66,962,192
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55	1,193,992,939
Other Taxes	56	Self-employment tax. Attach Schedule SE			56	48,773,186
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919			57	a= 18,590 b= 17,127
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58	5,583,667
	59a	Household employment taxes from Schedule H			59a	921,268
	b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b	540,455
	60	Other taxes. Enter code(s) from instructions Recapture Tax = 2,551			60	Other Taxes = 474,479
	61	Add lines 55 through 60. This is your **total tax** ▶			61	1,250,332,103
Payments	62	Federal income tax withheld from Forms W-2 and 1099	62	1,023,112,148		
If you have a qualifying child, attach Schedule EIC.	63	2012 estimated tax payments and amount applied from 2011 return	63	261,962,988		
	64a	**Earned income credit (EIC)**	64a	64,128,627		
	b	Nontaxable combat pay election 64b 184,518				
	65	Additional child tax credit. Attach Schedule 8812	65	27,717,367		
	66	American opportunity credit from Form 8863, line 8	66	8,805,984		
	67	Reserved	67			
	68	Amount paid with request for extension to file	68	104,569,724		71a F2439= 137,497
	69	Excess social security and tier 1 RRTA tax withheld	69	1,697,065		71c F8801= 553,130
	70	Credit for federal tax on fuels. Attach Form 4136	70	138,483		71d F8885= 24,548
	71	Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8801 **d** ☐ 8885	71			Other Payments:
	72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72	1,493,291,607 19,753
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**			73	367,984,216
	74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	314,028,757
Direct deposit? See instructions.	b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
	d	Account number ▶				
	75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	53,955,460		
Amount You Owe	76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶			76	125,864,771
	77	Estimated tax penalty (see instructions)	77	840,059		

Third Party Designee

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

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

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Total of all 1040 Returns

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► Information about Form 5695 and its instructions is at *www.irs.gov/form5695*.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,387,414

Your social security number

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

Note. *Skip lines 1 through 11 if you only have a* ***credit carryforward from 2011.***

1	Qualified solar electric property costs		1	117,391
2	Qualified solar water heating property costs		2	37,340
3	Qualified small wind energy property costs		3	10,430
4	Qualified geothermal heat pump property costs		4	37,658
5	Add lines 1 through 4		5	184,859
6	Multiply line 5 by 30% (.30)		6	184,859
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ►		7a	☐ Yes ☐ No

Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.*

b Print the complete address of the main home where you installed the fuel cell property.

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs	8	7,139		
9	Multiply line 8 by 30% (.30)	9	7,139		
10	Kilowatt capacity of property on line 8 above ► ___ x $1,000	10	7,139		
11	Enter the smaller of line 9 or line 10			11	7,138
12	Credit carryforward from 2011. Enter the amount, if any, from your 2011 Form 5695, line 32			12	124,360
13	Add lines 6, 11, and 12			13	303,714
14	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	14			
15	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 23; and Schedule R, line 22. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 23.	15	246,456		
16	Subtract line 15 from line 14. If zero or less, enter -0- here and on line 17			16	2,338,185
17	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 16. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			17	264,782
18	Credit carryforward to 2013. If line 17 is less than line 13, subtract line 17 from line 13	18	104,850		

Form **5695**

Department of the Treasury
Internal Revenue Service

Residential Energy Credits

► **Information about Form 5695 and its instructions is at *www.irs.gov/form5695.***
► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2012

Attachment Sequence No. **158**

Name(s) shown on return

Total Forms Filed = 2,387,414

Your social security number

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

Note. *Skip lines 1 through 11 if you only have a* ***credit carryforward from 2011.***

1	Qualified solar electric property costs		1	1,855,168
2	Qualified solar water heating property costs		2	165,365
3	Qualified small wind energy property costs		3	31,549
4	Qualified geothermal heat pump property costs		4	695,317
5	Add lines 1 through 4		5	2,747,399
6	Multiply line 5 by 30% (.30)		6	824,228
7a	Qualified fuel cell property. Was qualified fuel cell property installed on or in connection with your main home located in the United States? (See instructions) ►		7a	☐ Yes ☐ No

Caution: *If you checked the "No" box, you cannot take a credit for qualified fuel cell property. Skip lines 7b through 11.*

b Print the complete address of the main home where you installed the fuel cell property.

Number and street — Unit No.

City, State, and ZIP code

8	Qualified fuel cell property costs	8	28,274	
9	Multiply line 8 by 30% (.30)	9	8,483	
10	Kilowatt capacity of property on line 8 above ► ____ x $1,000	10	2,806,583	
11	Enter the smaller of line 9 or line 10		11	8,459
12	Credit carryforward from 2011. Enter the amount, if any, from your 2011 Form 5695, line 32		12	351,398
13	Add lines 6, 11, and 12		13	1,184,086
14	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	14		
15	**1040 filers:** Enter the total, if any, of your credits from Form 1040, lines 47 through 50; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; Form 8936, line 23; and Schedule R, line 22. **1040NR filers:** Enter the amount, if any, from Form 1040NR, lines 45 through 47; line 32 of this form; line 12 of the Line 11 Worksheet in Pub. 972 (see instructions); Form 8396, line 9; Form 8839, line 12; Form 8859, line 9; Form 8834, line 23; Form 8910, line 22; and Form 8936, line 23.	15	235,418	
16	Subtract line 15 from line 14. If zero or less, enter -0- here and on line 17		16	38,452,017
17	**Residential energy efficient property credit.** Enter the smaller of line 13 or line 16. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49		17	817,502
18	Credit carryforward to 2013. If line 17 is less than line 13, subtract line 17 from line 13	18	366,584	

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Part II Nonbusiness Energy Property Credit

19a Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶ — **19a** ☐ Yes ☐ No

Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.*

b Print the complete address of the main home where you made the qualifying improvements.
Caution: *You can only have one main home at a time.*

Number and street — Unit No.

City, State, and ZIP code

c Were any of these improvements related to the construction of this main home? ▶ — **19c** ☐ Yes ☐ No

Caution: *If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.*

20 Lifetime limitation. Amounts claimed in 2006, 2007, 2009, 2010, and 2011.

a	Amount, if any, from line 12 of your 2006 Form 5695	**20a**	10,592	
b	Amount, if any, from line 15 of your 2007 Form 5695	**20b**	10,441	
c	Amount, if any, from line 11 of your 2009 Form 5695	**20c**	75,301	
d	Amount, if any, from line 11 of your 2010 Form 5695	**20d**	180,152	
e	Amount, if any, from line 14 of your 2011 Form 5695	**20e**	296,962	
f	Add lines 20a through 20e. If $500 or more, **stop**; you cannot take the nonbusiness energy property credit			**20f** 491,413

21 Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).

a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC			**21a** 579,490
b	Exterior doors that meet or exceed the Energy Star program requirements			**21b** 500,394
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home			**21c** 207,130
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	**21d**	619,882	
e	Maximum amount of cost on which the credit can be figured	**21e**		
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, or 2011, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**21f**	151,984	
g	Subtract line 21f from line 21e. If zero or less, enter -0-	**21g**	2,277,802	
h	Enter the smaller of line 21d or line 21g			**21h** 603,700
22	Add lines 21a, 21b, 21c, and 21h			**22** 1,404,372
23	Multiply line 22 by 10% (.10)			**23** 1,404,372

24 Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).

a	Energy-efficient building property. Do not enter more than **$300**	**24a**	344,659
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**	**24b**	487,885
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**	**24c**	91,010
25	Add lines 24a through 24c	**25**	810,983
26	Add lines 23 and 25	**26**	2,005,288
27	Maximum credit amount. (If you jointly occupied the home, see instructions)	**27**	
28	Enter the amount, if any, from line 20f	**28**	
29	Subtract line 28 from line 27. If zero or less, **stop;** you cannot take the nonbusiness energy property credit	**29**	2,111,177
30	Enter the smaller of line 26 or line 29	**30**	2,001,151
31	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)	**31**	
32	**Nonbusiness energy property credit.** Enter the smaller of line 30 or line 31. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49	**32**	1,995,156

Part II Nonbusiness Energy Property Credit

19a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions) ▶			**19a**	☐ Yes ☐ No
	Caution: *If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.*				
b	Print the complete address of the main home where you made the qualifying improvements. **Caution:** *You can only have one main home at a time.* Number and street / Unit No. / City, State, and ZIP code				
c	Were any of these improvements related to the construction of this main home? ▶			**19c**	☐ Yes ☐ No
	Caution: *If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.*				
20	Lifetime limitation. Amounts claimed in 2006, 2007, 2009, 2010, and 2011.				
a	Amount, if any, from line 12 of your 2006 Form 5695	**20a**	2,436		
b	Amount, if any, from line 15 of your 2007 Form 5695	**20b**	4,224		
c	Amount, if any, from line 11 of your 2009 Form 5695	**20c**	37,052		
d	Amount, if any, from line 11 of your 2010 Form 5695	**20d**	80,130		
e	Amount, if any, from line 14 of your 2011 Form 5695	**20e**	58,293		
f	Add lines 20a through 20e. If $500 or more, **stop**; you cannot take the nonbusiness energy property credit			**20f**	182,135
21	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).				
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC			**21a**	1,046,424
b	Exterior doors that meet or exceed the Energy Star program requirements			**21b**	718,649
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home			**21c**	1,126,319
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	**21d**	2,312,453		
e	Maximum amount of cost on which the credit can be figured	**21e**			
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, or 2011, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	**21f**	593,074		
g	Subtract line 21f from line 21e. If zero or less, enter -0-	**21g**	4,490,951		
h	Enter the smaller of line 21d or line 21g			**21h**	881,820
22	Add lines 21a, 21b, 21c, and 21h			**22**	3,740,104
23	Multiply line 22 by 10% (.10)			**23**	374,074
24	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).				
a	Energy-efficient building property. Do not enter more than **$300**			**24a**	108,936
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than **$150**			**24b**	93,488
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than **$50**			**24c**	8,168
25	Add lines 24a through 24c			**25**	176,771
26	Add lines 23 and 25			**26**	570,926
27	Maximum credit amount. (If you jointly occupied the home, see instructions)			**27**	
28	Enter the amount, if any, from line 20f			**28**	
29	Subtract line 28 from line 27. If zero or less, **stop;** you cannot take the nonbusiness energy property credit			**29**	981,484
30	Enter the smaller of line 26 or line 29			**30**	452,891
31	Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet (see instructions)			**31**	
32	**Nonbusiness energy property credit.** Enter the smaller of line 30 or line 31. Also include this amount on Form 1040, line 52, or Form 1040NR, line 49			**32**	449,058

2012 Line Item Estimates—All figures are estimates based on samples, 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.**

► **Information about Form 8910 and its separate instructions is at *www.irs.gov/form8910.***

OMB No. 1545-1998

2012

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 7,286

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

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 14 and 18.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**	/ /	/ /
4 Reserved	**4**		
5 Reserved	**5**		
6 Reserved	**6**		
7 Reserved	**7**		
8 Reserved	**8**		
9 Reserved	**9**		
10 Reserved	**10**		
11 **Tentative credit** (see instructions for amount to enter)	**11**	7,285	*

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

12 Business/investment use percentage (see instructions)	**12**	%		%
13 Multiply line 11 by line 12	**13**			
14 Add columns (a) and (b) on line 13			**14**	*
15 Alternative motor vehicle credit from partnerships and S corporations			**15**	0
16 **Business/investment use part of credit.** Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r			**16**	*

Part III Credit for Personal Use Part of Vehicle

17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	**17**			
18 Add columns (a) and (b) on line 17			**18**	7,245
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44			**19**	
20 Personal credits from Form 1040 or 1040NR (see instructions)			**20**	1,747
21 Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit			**21**	7,282
22 **Personal use part of credit.** Enter the **smaller** of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions			**22**	7,241

* Data not shown because of the small number of sample returns on which it is based.

Form **8910**

Department of the Treasury
Internal Revenue Service

Alternative Motor Vehicle Credit

► **Attach to your tax return.**

► **Information about Form 8910 and its separate instructions is at *www.irs.gov/form8910.***

OMB No. 1545-1998

2012

Attachment Sequence No. **152**

Name(s) shown on return

Total Forms Filed = 7,286

Identifying number

Note.

- Use this form to claim the credit for certain alternative motor vehicles.
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain other plug-in electric vehicles on Form 8936.

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 14 and 18.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3	/ /	/ /
4 Reserved	4		
5 Reserved	5		
6 Reserved	6		
7 Reserved	7		
8 Reserved	8		
9 Reserved	9		
10 Reserved	10		
11 **Tentative credit** (see instructions for amount to enter)	11	27,080	*

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

12 Business/investment use percentage (see instructions)	12	%		%
13 Multiply line 11 by line 12	13			
14 Add columns (a) and (b) on line 13	14	*		
15 Alternative motor vehicle credit from partnerships and S corporations	15	0		
16 **Business/investment use part of credit.** Add lines 14 and 15. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1r	16	*		

Part III Credit for Personal Use Part of Vehicle

17 If you skipped Part II, enter the amount from line 11. If you completed Part II, subtract line 13 from line 11	17			
18 Add columns (a) and (b) on line 17	18	22,103		
19 Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	19			
20 Personal credits from Form 1040 or 1040NR (see instructions)	20	623		
21 Subtract line 20 from line 19. If zero or less, enter -0- and stop here. You cannot claim the personal use part of the credit	21	188,262		
22 **Personal use part of credit.** Enter the **smaller** of line 18 or line 21 here and on Form 1040, line 53 (or Form 1040NR, line 50). Check box **c** on that line and enter "8910" in the space next to that box. If line 21 is smaller than line 18, see instructions	22	20,177		

* Data not shown because of the small number of sample returns on which it is based.

2012 Line Item Estimates—All figures are estimates based on samples, Number of returns filed for selected lines

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)

► **Attach to your tax return.**

► **Information about Form 8936 and its instructions is at *www.irs.gov/form8936*.**

OMB No. 1545-2137

2012

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 26,909

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

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 12 and 19.		**(a)** Vehicle 1	**(b)** Vehicle 2
1 Year, make, and model of vehicle	**1**		
2 Vehicle identification number (see instructions)	**2**		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	**3**		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	**4**		

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

5 Business/investment use percentage (see instructions)	**5**		%		%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	**6**				
7 Section 179 expense deduction (see instructions)	**7**				
8 Subtract line 7 from line 6	**8**				
9 Multiply line 8 by 10% (.10)	**9**				
10 Maximum credit per vehicle	**10**	2,500	00	2,500	00
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	**11**				
12 Add columns (a) and (b) on line 11	**12**	1,215			
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	**13**	305			
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	**14**	1,520			

Part III Credit for Personal Use Part of Vehicle

15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	**15**				
16 Multiply line 15 by 10% (.10)	**16**				
17 Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	**17**				

Form **8936**

Department of the Treasury
Internal Revenue Service

Qualified Plug-in Electric Drive Motor Vehicle Credit

(Including Qualified Two- or Three-Wheeled Plug-in Electric Vehicles)
► Attach to your tax return.
► Information about Form 8936 and its instructions is at *www.irs.gov/form8936*.

OMB No. 1545-2137

2012

Attachment Sequence No. **125**

Name(s) shown on return

Total Forms Filed = 26,909

Identifying number

Note.

- Use this form to claim the credit for certain plug-in electric vehicles (other than certain two- or three-wheeled or low-speed four-wheeled vehicles acquired before 2012).
- Claim the credit for certain two- or three-wheeled or low-speed four-wheeled plug-in electric vehicles acquired before 2012 on Form 8834.
- Claim the credit for certain alternative motor vehicles on Form 8910.

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 12 and 19.		(a) Vehicle 1	(b) Vehicle 2
1 Year, make, and model of vehicle	1		
2 Vehicle identification number (see instructions)	2		
3 Enter date vehicle was placed in service (MM/DD/YYYY)	3		
4 If the vehicle is a two- or three-wheeled vehicle, enter the cost of the vehicle. If the vehicle has at least four wheels, enter the tentative credit (see instructions)	4		

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

5 Business/investment use percentage (see instructions)	5		%		%
6 Multiply line 4 by line 5. If the vehicle has at least four wheels, leave lines 7 through 10 blank and enter this amount on line 11	6				
7 Section 179 expense deduction (see instructions)	7				
8 Subtract line 7 from line 6	8				
9 Multiply line 8 by 10% (.10)	9				
10 Maximum credit per vehicle	10	2,500	00	2,500	00
11 If the vehicle is a two- or three-wheeled vehicle, enter the smaller of line 9 or line 10	11				
12 Add columns (a) and (b) on line 11	12	7,736			
13 Qualified plug-in electric drive motor vehicle credit from partnerships and S corporations	13	7,346			
14 **Business/investment use part of credit.** Add lines 12 and 13. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1y	14	15,082			

Part III Credit for Personal Use Part of Vehicle

15 If you skipped Part II, enter the amount from line 4. If you completed Part II, subtract line 6 from line 4. If the vehicle has at least four wheels, leave lines 16 and 17 blank and enter this amount on line 18	15				
16 Multiply line 15 by 10% (.10)	16				
17 Maximum credit per vehicle. If you skipped Part II, enter $2,500. If you completed Part II, subtract line 11 from line 10	17				

Part III Credit for Personal Use Part of Vehicle *(continued)*

			(a) Vehicle 1		(b) Vehicle 2	
18	If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18	19			25,222	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20				
21	Personal credits from Form 1040 or 1040NR (see instructions)	21			15,190	
22	Subtract line 21 from line 20	22			26,747	
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	23			25,061	

Part III Credit for Personal Use Part of Vehicle *(continued)*

			(a) Vehicle 1		(b) Vehicle 2	
18	If the vehicle is a two- or three-wheeled vehicle, enter the **smaller** of line 16 or line 17	18				
19	Add columns (a) and (b) on line 18	19			177,398	
20	Enter the amount from Form 1040, line 46, or Form 1040NR, line 44	20				
21	Personal credits from Form 1040 or 1040NR (see instructions)	21			41,332	
22	Subtract line 21 from line 20	22			2,643,776	
23	**Personal use part of credit.** Enter the **smaller** of line 19 or line 22 here and on Form 1040, line 53, or Form 1040NR, line 50. Check box **c** on that line and enter "8936" in the space next to that box. If line 22 is smaller than line 19, see instructions	23			139,027	