
Publication 3416
1065 *e-file* Program
U.S. Return of Partnership Income
for Tax Year 2003
(Publication 1525 Supplement)

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
Internal Revenue Service

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Internal Revenue Service
Electronic Tax Administration

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.

Introduction

Publication 3416 (Tax Year 2003) Filing Season Supplement for Electronic Return Trading Partners

This publication is a supplement to Publication 1525 and is intended for Trading Partners already in the IRS *e-file* program. It contains a list of forms and schedules that will be accepted electronically for Tax Year 2003 and Form Field Exhibits that are helpful in resolving error conditions identified in the Acknowledgement Error Record. Form Field Exhibits are also helpful in accurately locating specific fields on Form 1065 Partnership Income tax returns, Schedules K-1, as well as all associated forms and schedules that are accepted electronically. This publication is automatically mailed to Trading Partners that receive Publication 1525.

NOTE: At the time of printing this publication some of the tax forms/schedules for Tax Year 2003 are still in draft and have not been finalized. If there are changes to the final version of forms/schedules that will effect the Field Length, Field Description or if lines are added or deleted we will issue change pages. However, the final forms/schedules will be available at the IRS website (www.irs.gov). Forms 6781 and 8865 were not available at the printing of this publication.

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

- IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (***) , MUST CONTAIN POSITIVE AMOUNTS.
- MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (**) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (left JUSTIFIED), BLANKS OR ZEROS.
- A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
- A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
- A FIELD NUMBER PRECEDED BY AN "*" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
- FIELDS WITH EITHER ONE OF THESE SIGNS (@,*) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.
- FIELD NUMBERS PRECEDED BY A "+" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.
- FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY

1. **Form 1065** U.S. Partnership Return of Income
2. **Schedule A (Form 5713)** International Boycott Factor (Section 999(c)(1))
3. **Schedule A (Form 8609)** Annual Statement
4. **Schedule B (Form 5713)** Specifically Attributable Taxes and Income
Section 999(c)(2)
5. **Schedule C (Form 5713)** Tax Effect of the International Boycott
Provisions
6. **Schedule D (Form 1065)** Capital Gains and Losses
7. **Schedule F (Form 1040)** Profit or Loss From Farming
1. **Schedule J (Form 5471)** Accumulated Earnings and Profits (E&P) of
Controlled Foreign Corporation
9. **Schedule K-1 (Form 1065)** Partner's Share of Income, Credits,
Deductions, etc.
10. **Schedule K-1 (Form 8865)** Partner's Share of Income, Credits,
Deductions, etc.
11. **Schedule M (Form 5471)** Transactions Between Controlled Foreign
Corporation and Shareholders or Other Related Persons
12. **Schedule N (Form 5471)** Return of Officers, Directors, and 10% or More
Shareholders of a Foreign Personal Holding Company
13. **Schedule O (Form 5471)** Organization or Reorganization of Foreign
Corporation, and Acquisitions and Dispositions of Its Stock
14. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership
15. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges
in Interest in a Foreign Partnership
16. **Form 982** Reduction of Tax Attributes Due to Discharge of Indebtedness
(and section 1082 Basis Adjustment)
17. **Form 3468** Investment Credit

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)

18. **Form 4255** Recapture of Investment Credit
19. **Form 4562** Depreciation and Amortization
20. **Form 4684** Casualties and Theft
21. **Form 4797** Sale of Business Property
22. **Form 5471** Information Return of U.S. Persons with Respect to Certain Corporations
23. **Form 5713** International Boycott Report
24. **Form 5884** Work Opportunity Credit
25. **Form 6252** Installment Sale Income
26. **Form 6478** Credit for Alcohol Used as Fuel
27. **Form 6765** Credit for Increasing Research Activities
28. **Form 6781** Gains and Losses from Section 1256 Contracts and Straddles
29. **Form 8082** Notice of Inconsistent Treatment or Amended Return
30. **Form 8271** Investor Reporting of Tax Shelter
31. **Form 8275** Disclosure Statement
32. **Form 8275-R** Regulation Disclosure Statement
33. **Form 8283** Noncash Charitable Contributions
34. **Form 8308** Report of a Sale or Exchange of Certain Partnership Interests
35. **Form 8586** Low-Income Housing Credit
36. **Form 8594** Asset Acquisition Statement Under Section 1060
37. **Form 8609** Low-Income Housing Credit Allocation Certification
38. **Form 8611** Recapture of Low Income Housing

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)

39. **Form 8621** Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
40. **Form 8697** Interest Computation Under the Look Method for Completed Long-Term Contracts
41. **Form 8820** Orphan Drug Credit
42. **Form 8824** Like Kind Exchange
43. **Form 8825** Real Estate Income and Expenses of a Partnership or a S Corporation
44. **Form 8826** Disable Access Credit
45. **Form 8830** Enhanced Oil Recovery Credit
46. **Form 8832** Entity Classification Election
47. **Form 8834** Qualified Electric Vehicle Credit
48. **Form 8835** Renewable Electricity Production Credit
49. **Form 8844** Empowerment Zone Employment Credit
50. **Form 8845** Indian Employment Credit
51. **Form 8846** Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
52. **Form 8847** Credit for Contributions to Selected Community Development Corporations
53. **Form 8861** Welfare-to-Work Credit
54. **Form 8865** Return of U.S. Persons With Respect to Certain Foreign Partnerships
55. **Form 8866** Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method
56. **Form 8873** Extraterritorial Income Exclusion
57. **Form 8884** New York Liberty Zone, Business Employee Credit

U.S. Return of Partnership Income

OMB No. 1545-0099

For calendar year 2003, or tax year beginning 0010, 2003, and ending 0020, 20...
0007 ▶ See separate instructions. 0035

2003

A Principal business activity 0100	Use the IRS label. Otherwise, print or type.	Name of partnership 0040 0050 0030	D Employer identification number 0130
B Principal product or service 0110		Number, street, and room or suite no. If a P.O. box, see page 14 of the instructions. 0060	E Date business started 0140
C Business code number 0120		City or town, state, and ZIP code 0070 0075 0080 0085 0090	F Total assets (see page 14 of the instructions) \$ 0150

G Check applicable boxes: (1) **0160** Initial return (2) **0170** Final return (3) **0175** Name change (4) **0180** Address change (5) **0190/NO ENTRY** Amended return

H Check accounting method: (1) **0200** Cash (2) **0210** Accrual (3) **0220** Other (specify) **0230**

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year **0240**

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

Income	1a Gross receipts or sales	1a	0250			
	b Less returns and allowances	1b	0260		1c	0270
	2 Cost of goods sold (Schedule A, line 8)				2	0280
	3 Gross profit. Subtract line 2 from line 1c				3	0290
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)				4	0300 @0310
	5 Net farm profit (loss) (attach Schedule F (Form 1040))				5	0320
	6 Net gain (loss) from Form 4797, Part II, line 18				6	0330
	7 Other income (loss) (attach schedule)				7	0340 @0350
8 Total income (loss). Combine lines 3 through 7				8	0360	
Deductions (see page 15 of the instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)				9	0370***
	10 Guaranteed payments to partners				10	0400***
	11 Repairs and maintenance				11	0410
	12 Bad debts				12	0420
	13 Rent				13	0430***
	14 Taxes and licenses				14	0440***
	15 Interest				15	0450*** *0455
	16a Depreciation (if required, attach Form 4562)	16a	0460			
	b Less depreciation reported on Schedule A and elsewhere on return	16b	0470		16c	0480
	17 Depletion (Do not deduct oil and gas depletion.)				17	0490
	18 Retirement plans, etc.				18	0500
	19 Employee benefit programs				19	0510
	20 Other deductions (attach schedule)				20	0520 @0530
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20				21	0540	
0541 0542 0545 @0547						
22 Ordinary income (loss) from trade or business activities. Subtract line 21 from line 8				22	0550	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Sign Here

Signature of general partner or limited liability company member _____ Date _____

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

0555 0557

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed **0570** Preparer's SSN or PTIN **0580**

Firm's name (or yours if self-employed), address, and ZIP code **0560 0590** EIN **0600**

0610 0620 0630 0640 Phone no. () **0645 0646**

Schedule A Cost of Goods Sold (see page 19 of the instructions)

Table with 4 columns: Line number, Description, Amount, and Code. Rows include Inventory at beginning of year, Purchases less cost of items withdrawn for personal use, Cost of labor, Additional section 263A costs, Other costs, Total, and Inventory at end of year.

9a Check all methods used for valuing closing inventory:

- 0780 (i) Cost as described in Regulations section 1.471-3
0790 (ii) Lower of cost or market as described in Regulations section 1.471-4
0800 (iii) Other (specify method used and attach explanation)
b Check this box if there was a writedown of "subnormal" goods...
c Check this box if the LIFO inventory method was adopted...
d Do the rules of section 263A...
e Was there any change in determining quantities, cost, or valuations...

Schedule B Other Information

Table with 3 columns: Question/Requirement, Yes, No. Rows include entity type, partnership status, foreign partners, and tax matters partner designation.

Designation of Tax Matters Partner (see page 21 of the instructions)

Enter below the general partner designated as the tax matters partner (TMP) for the tax year of this return:

Name of designated TMP 1000 Identifying number of TMP 1010
Address of designated TMP 1020 1030 1040 1050

Schedule K Partners' Shares of Income, Credits, Deductions, etc.

		(a) Distributive share items		(b) Total amount			
Income (Loss)	1	Ordinary income (loss) from trade or business activities (page 1, line 22)		1	1070	*1075	
	2	Net income (loss) from rental real estate activities (attach Form 8825)		2	1080	*1085	
	3a	Gross income from other rental activities	3a 1090	3a	1090		
	3b	Expenses from other rental activities (attach schedule)	3b 1100 @1105				
		c	Net income (loss) from other rental activities. Subtract line 3b from line 3a		3c	1110	
	Income (Loss)	4	Portfolio income (loss) (attach Schedule D (Form 1065) for lines 4d and 4e):				
		a	Interest income		4a	1120	
		b	Dividends: (1) Qualified dividends ▶ 1130 (2) Total ordinary dividends ▶		4b	1135	
		c	Royalty income		4c	1140	
		d	Net short-term capital gain (loss): (1) post-May 5, 2003 ▶ 1150 (2) Entire year ▶		4d(2)	1155	
		e	Net long-term capital gain (loss): (1) post-May 5, 2003 ▶ 1160 (2) Entire year ▶		4e(2)	1162	
		f	Other portfolio income (loss) (attach schedule)		4f	1170	@1175
		5	Guaranteed payments to partners		5	1180	
6a	Net section 1231 gain (loss) (attach Form 4797) (post-May 5, 2003)		6a	1190			
b	Net section 1231 gain (loss) (attach Form 4797) (entire year)		6b	1195			
7	Other income (loss) (attach schedule)		7	1200	@1205		
Deductions	8	Charitable contributions (attach schedule)		8	1210	@1215	
	9	Section 179 expense deduction (attach Form 4562)		9	1220		
	10	Deductions related to portfolio income (itemize)		10	1230	@1235	
	11	Other deductions (attach schedule)		11	1240	@1245	
Credits	12a	Low-income housing credit: (1) From partnerships to which section 42(j)(5) applies		12a(1)	1250	*1255	
		(2) Other than on line 12a(1)		12a(2)	1260	*1265	
	b	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)		12b	1290	*1297	
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities		12c	1300 1305	*1307	
	d	Credits related to other rental activities		12d	1310 1315	*1317	
13	Other credits		13	1320 1325	*1327		
Investment Interest	14a	Interest expense on investment debts		14a	1330		
	b	(1) Investment income included on lines 4a, 4b(2), 4c, and 4f above		14b(1)	1340		
		(2) Investment expenses included on line 10 above		14b(2)	1350		
Self-Employment	15a	Net earnings (loss) from self-employment		15a	1370		
	b	Gross farming or fishing income		15b	1380		
	c	Gross nonfarm income		15c	1390		
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986		16a	1420		
	b	Adjusted gain or loss		16b	1425	*1427	
	c	Depletion (other than oil and gas)		16c	1430		
	d	(1) Gross income from oil, gas, and geothermal properties		16d(1)	1440	*1445	
		(2) Deductions allocable to oil, gas, and geothermal properties		16d(2)	1450	*1455	
e	Other adjustments and tax preference items (attach schedule)		16e	1460	@1465		
Foreign Taxes	17a	Name of foreign country or U.S. possession ▶ 1470 *1473					
	b	Gross income from all sources		17b	1475		
	c	Gross income sourced at partner level		17c	1480	@1485	
	d	Foreign gross income sourced at partnership level: @1505					
		(1) Passive ▶ 1490 (2) Listed categories (attach schedule) ▶ 1500 (3) General limitation ▶		17d(3)	1510		
	e	Deductions allocated and apportioned at partner level:					
		(1) Interest expense ▶ 1520 (2) Other ▶		17e(2)	1530		
	f	Deductions allocated and apportioned at partnership level to foreign source income: @1555					
	(1) Passive ▶ 1540 (2) Listed categories (attach schedule) ▶ 1550 (3) General limitation ▶		17f(3)	1560			
g	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/> 1580		17g	1590	@1595		
h	Reduction in taxes available for credit (attach schedule) 1570		17h	1600	@1605		
Other	18	Section 59(e)(2) expenditures: a Type ▶ 1606 b Amount ▶		18b	1610	*1615	
	19	Tax-exempt interest income		19	1620		
	20	Other tax-exempt income		20	1630		
	21	Nondeductible expenses		21	1640		
	22	Distributions of money (cash and marketable securities)		22	1650	*1655	
	23	Distributions of property other than money		23	1660	@1665	
	24	Other items and amounts required to be reported separately to partners (attach schedule) 1670					

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 7 in column (b). From the result, subtract the sum of Schedule K, lines 8 through 11, 14a, 17g, and 18b						1	1710
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt organization	(vi) Nominee/Other	
a General partners	1711	1712	1713	1714	1715	1716	
b Limited partners	1717	1718	1719	1720	1721	1722	

Note: Schedules L, M-1 and M-2 are not required if Question 5 of Schedule B is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		1740		1750
2a	Trade notes and accounts receivable	1760		1770	
b	Less allowance for bad debts	1780	1790	1800	1810
3	Inventories		1820		1830
4	U.S. government obligations		1840		1850
5	Tax-exempt securities		1860		1870
6	Other current assets (attach schedule)		1880		1890 @1895
7	Mortgage and real estate loans		1900		1910
8	Other investments (attach schedule)		1920		1930 @1935
9a	Buildings and other depreciable assets	1940		1950	
b	Less accumulated depreciation	1960	1970	1980	1990
10a	Depletable assets	2000		2010	
b	Less accumulated depletion	2020	2030	2040	2050
11	Land (net of any amortization)		2060		2070
12a	Intangible assets (amortizable only)	2080		2090	
b	Less accumulated amortization	2100	2110	2120	2130
13	Other assets (attach schedule)		2140		2150 @2155
14	Total assets		2160		2170
Liabilities and Capital					
15	Accounts payable		2180		2190
16	Mortgages, notes, bonds payable in less than 1 year		2200		2210
17	Other current liabilities (attach schedule)		2220		2230 @2235
18	All nonrecourse loans		2240		2250
19	Mortgages, notes, bonds payable in 1 year or more		2260		2270
20	Other liabilities (attach schedule)		2280		2290 @2295
21	Partners' capital accounts		2300		2310
22	Total liabilities and capital		2320		2330

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1	Net income (loss) per books	2340	6	Income recorded on books this year not included on Schedule K, lines 1 through 7 (itemize):	
2	Income included on Schedule K, lines 1 through 4, 6, and 7, not recorded on books this year (itemize): *2345	2350	a	Tax-exempt interest \$ 2410	
3	Guaranteed payments (other than health insurance)	2355		*2415	2420
4	Expenses recorded on books this year not included on Schedule K, lines 1 through 11, 14a, 17g, and 18b (itemize):		7	Deductions included on Schedule K, lines 1 through 11, 14a, 17g, and 18b, not charged against book income this year (itemize):	
a	Depreciation \$ 2360		a	Depreciation \$ 2440	
b	Travel and entertainment \$ 2370			*2445	2450
	*2375	2380		2450	2460
5	Add lines 1 through 4	2400	8	Add lines 6 and 7	2470
			9	Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	2480

Schedule M-2 Analysis of Partners' Capital Accounts

1	Balance at beginning of year	2490	6	Distributions: a Cash	2540
2	Capital contributed: a Cash	2500		b Property	2550
	b Property	2505	7	Other decreases (itemize):	
3	Net income (loss) per books	2510			*2555
4	Other increases (itemize):		8	Add lines 6 and 7	2570
	*2515	2520	9	Balance at end of year. Subtract line 8 from line 5	2580
5	Add lines 1 through 4	2530			



**SCHEDULE A
(Form 5713)**

(Rev. October 2001)
Department of the Treasury
Internal Revenue Service

**International
Boycott Factor (Section 999(c)(1))**

Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)

▶ Attach to Form 5713. ▶ See instructions on page 2.

OMB No. 1545-0216

Name	Identifying number
------	--------------------

Name of country being boycotted (check one): Israel Other (identify) ▶ 0040
 0020 0030

Important: If you are involved in more than one boycott, use a separate Schedule A for each boycott and attach to Form 5713.

	Name of country (1)	Purchases, sales, and payroll attributable to boycotting operations, by operation		
		Boycott purchases (2)	Boycott sales (3)	Boycott payroll (4)
a	0050	0060	0070	0080
b	0090	0100	0110	0120
c	0130	0140	0150	0160
d	0170	0180	0190	0200
e	0210	0220	0230	0240
f	0250	0260	0270	0280
g	0290	0300	0310	0320
h	0330	0340	0350	0360
i	0370	0380	0390	0400
j	0410	0420	0430	0440
k	0450	0460	0470	0480
l	0490	0500	0510	0520
m	0530	0540	0550	0560
n	0570	0580	0590	0600
o	0610	0620	0630	0640
Total.		0650	0660	0670

1 Numerator of boycott factor (add totals of columns (2), (3), and (4))	0680	
2 Denominator of boycott factor:		
a Total purchases from countries other than United States	0690	
b Total sales to or from countries other than United States	0700	
c Total payroll paid or accrued for services performed in countries other than United States	0710	
d Total of lines 2a, b, and c		0720
3 International boycott factor (divide line 1 by line 2d). Enter here and on Schedule C (Form 5713) (see instructions) ▶		0730

**SCHEDULE A
(Form 8609)**

(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Annual Statement

OMB No. 1545-0988

- ▶ Attach to Form 8609 and file with owner's Federal income tax return.
- ▶ For Paperwork Reduction Act Notice, see instructions for Form 8609.

Attachment
Sequence No. **36a**

A Building owner's name		B Identifying number ▶	0020
0010		C Building identification number ▶	0030
1	Eligible basis of building	1	0040
2	Low-income portion (smaller of unit percentage or floor-space percentage) (if first year of the credit period, see instructions)	2	0050
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3	0060
4	Part-year adjustment for disposition or acquisition during the tax year	4	0070
5	Credit percentage	5	0080
6	Multiply line 3 or line 4 by the percentage on line 5	6	0090
7	Additions to qualified basis, if any	7	0100
8	Part-year adjustment for disposition or acquisition during the tax year	8	0110
9	Credit percentage. Enter one-third of the percentage on line 5	9	0120
10	Multiply line 7 or line 8 by the percentage on line 9	10	0130
11	Section 42(f)(3)(B) modification	11	0140
12	Add lines 10 and 11	12	0150
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13	0160
14	Disallowed credit due to Federal grants (see instructions)	14	0170
15	Credit allowed for building for tax year. Subtract line 14 from line 13, but do not enter more than the amount shown on Form 8609, Part I, line 1b	15	0180
16	Taxpayer's proportionate share of credit for the year (see instructions)	16	0190
17	Adjustments for deferred first-year credit and prior election to accelerate credit (see instructions)	17	0200
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586 (see instructions)	18	0210

General Instructions

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

Note: Some of the line numbers on the December 1988 and March 1991 revisions of Form 8609 differ from later revisions. In these cases, the line references that correspond to the 1988 or 1991 revisions, if different, are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be completed by the building owner each year of the 15-year compliance period, whether or not a credit is claimed for the tax year. For a building receiving separate allocations for the existing building and for the rehabilitation expenditures, a separate Schedule A must be completed for each credit claimed.

The building owner must attach Schedule A, the owner's copy of Form 8609, and Form 8586, Low-Income Housing Credit, to the owner's tax return. If the owner is a partnership, S corporation, estate, or trust (flow-through entity), the entity will complete and attach these forms to its return. If you are a partner, shareholder, or beneficiary in a flow-through entity that owns the building, Form 8586 is the only form needed to claim the credit.

Recapture of Credit

If the qualified basis of the building has decreased from the qualified basis at the close of the previous tax year, you may have to recapture parts of the credits allowed in previous years. See Form 8611, Recapture of Low-Income Housing Credit.

Specific Instructions

Item B. If you are an individual, enter your social security number. All others, enter your employer identification number.

Item C. Enter the building identification number from Part I, item E, of Form 8609.

Line 1. Generally, the eligible basis of a building for its entire 15-year compliance period is the amount of eligible basis entered on Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Basis increases for buildings in certain high-cost areas. In order to increase the allocated credit for buildings in certain high-cost areas, the housing credit agency may increase the eligible basis of buildings located in these areas (after adjustments, if any, for Federal subsidies and grants). The agency may make this increase under the high-cost-area provisions of section 42(d)(5)(C).

The agency shows the increased percentage of the eligible basis in Part I, line 3b, of Form 8609. The eligible basis entered on Form 8609 should reflect the percentage increase.

If the agency used an earlier revision of Form 8609 that did not have line 3b in Part I to issue a 1990 credit allocation to which the high-cost-area provisions were applied, it should have notified you of the Part I percentage increase in a separate statement. Based on this statement, increase the eligible basis of the building reported in Part II of the Form 8609 you file.

Note: This increase cannot cause the credit on line 15 of Schedule A to exceed the credit amount allocated on line 1b, Part I of Form 8609.

Basis reductions. The amount of eligible basis entered on Form 8609 does not include the cost of land, the amount of any Federal grant received for the building during the first year of the credit period, or any portion of a building's adjusted basis for which an election was made prior to November 5, 1990, under section 167(k). Do not reduce the eligible basis on line 1 of Schedule A by the amounts of any Federal grants received after the first year of the credit period. The calculation for line 14 of Schedule A will reduce the credit by the amount of any Federal grants received during the compliance period that did not reduce the eligible basis during the first year of the credit period.

For more details on determining eligible basis, see the instructions for Form 8609, line 7b (Part II, line 1b, on the 1988 and 1991 revisions).

Line 2. Only the portion of the basis on line 1 attributable to the low-income rental units in the building at the close of the tax year qualifies for the credit. This is the smaller of (a) the percentage of low-income units to all residential rental units (the "unit percentage") or (b) the percentage of floor space of the low-income units to the floor space of all residential rental units (the "floor space percentage"). This percentage must be shown on line 2 as a decimal carried out to at least four places (e.g., 50% = .5000). Low-income units are units occupied by qualifying tenants, while residential rental units are all units, whether or not occupied.

Generally, a unit is not treated as a low-income unit unless it is suitable for occupancy and is used other than on a transient basis. Section 42(i)(3) provides for certain exceptions (e.g., units that provide

**SCHEDULE B
(Form 5713)**

(Rev. November 2001)

Department of the Treasury
Internal Revenue Service

**Specifically Attributable Taxes
and Income (Section 999(c)(2))**

▶ Complete only if you are **not** computing a loss of tax benefits using the international boycott factor on Schedule A (Form 5713).

▶ Attach to Form 5713. ▶ See instructions on page 2.

OMB No. 1545-0216

Name _____ Identifying number _____

Name of country being boycotted (check one) . 0020 Israel 0030 Other (identify) ▶ 0040

Important: If you are involved in more than one international boycott, use a separate Schedule B (Form 5713) to compute the specifically attributable taxes and income for each boycott.

Specifically Attributable Taxes and Income by Operation (Use a separate line for each operation.)

Name of country (1)	Principal business activity		Foreign tax credit	Subpart F income	IC-DISC income	FSC income
	Code (2)	Description (3)	Foreign taxes attributable to boycott operations (4)	Prorated share of international boycott income (5)	Taxable income attributable to boycott operations (6)	Taxable income attributable to boycott operations (7)
a 0050	0060	0070	0080	0090	NO ENTRY 0100	NO ENTRY 0110
b 0120	0130	0140	0150	0160	NO ENTRY 0170	NO ENTRY 0180
c 0190	0200	0210	0220	0230	NO ENTRY 0240	NO ENTRY 0250
d 0260	0270	0280	0290	0300	NO ENTRY 0310	NO ENTRY 0320
e 0330	0340	0350	0360	0370	NO ENTRY 0380	NO ENTRY 0390
f 0400	0410	0420	0430	0440	NO ENTRY 0450	NO ENTRY 0460
g 0470	0480	0490	0500	0510	NO ENTRY 0520	NO ENTRY 0530
h 0540	0550	0560	0570	0580	NO ENTRY 0590	NO ENTRY 0600
i 0610	0620	0630	0640	0650	NO ENTRY 0660	NO ENTRY 0670
j 0680	0690	0700	0710	0720	NO ENTRY 0730	NO ENTRY 0740
k 0750	0760	0770	0780	0790	NO ENTRY 0800	NO ENTRY 0810
l 0820	0830	0840	0850	0860	NO ENTRY 0870	NO ENTRY 0880
m 0890	0900	0910	0920	0930	NO ENTRY 0940	NO ENTRY 0950
n 0960	0970	0980	0990	1000	NO ENTRY 1010	NO ENTRY 1020
o Total			1030	1040	NO ENTRY 1050	NO ENTRY 1060

**SCHEDULE C
(Form 5713)**

(Rev. November 2001)
Department of the Treasury
Internal Revenue Service

Tax Effect of the International Boycott Provisions

▶ Attach to Form 5713.

▶ See instructions on page 2.

▶ For Paperwork Reduction Act Notice, see Instructions for Form 5713.

OMB No. 1545-0216

Name	Identifying number 0010
------	-----------------------------------

- 1** Method used to compute loss of tax benefits (check one):
- a** International boycott factor from Schedule A (Form 5713). See lines 2a, 3a, 4a, and 5a below **0020**
 - b** Identification of specifically attributable taxes and income from Schedule B (Form 5713). See lines 2b, 3b, 4b, and 5b below **0030**

2 Reduction of foreign tax credit (section 908(a)):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the credit question on line 7d, Form 5713.	
(1) Foreign tax credit before adjustment from Form 1116 or 1118. (See instructions.)	0040
(2) International boycott factor from Schedule A (Form 5713), line 3	0050
(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118. (See instructions.)	0060
(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1)	0070
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713)	0080
Enter the appropriate part of this amount on Form 1116 or 1118. (See instructions.)	

3 Denial of deferral under subpart F (section 952(a)(3)):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.	
(1) Prorated share of total income of controlled foreign corporations (See instructions.)	0090
(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b)	0100
(3) Subtract line 3a(2) from line 3a(1)	0110
(4) International boycott factor from Schedule A (Form 5713), line 3	0120
(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 24 of Worksheet A in the Form 5471 instructions	0130
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 24 of Worksheet A in the Form 5471 instructions	0140

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.	
(1) Prorated share of section 995(b)(1)(F)(i) amount. (See instructions.)	0150
(2) International boycott factor from Schedule A (Form 5713), line 3	0160
(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and on line 10, Part I, Schedule J, Form 1120-IC-DISC	0170
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and on line 10, Part I, Schedule J, Form 1120-IC-DISC	0180

5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):	
a International boycott factor. Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.	
(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC)	0190
(2) International boycott factor from Schedule A (Form 5713), line 3	0200
(3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC	0210
b Specifically attributable taxes and income. Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC	0220

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

2003

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065.

Name of partnership

Employer identification number

0010

Part I Short-Term Capital Gains and Losses—Assets Held 1 Year or Less *0020

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss) *(See below)
1 0030	0040	0050	0060	0070	0080	0085
0090	0100	0110	0120	0130	0140	0145
0150	0160	0170	0180	0190	0200	0205
0210	0220	0230	0240	0250	0260	0265
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 . . .					2 0390	0393
3 Short-term capital gain (loss) from like-kind exchanges from Form 8824					3 0395	0398
4 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts					4 0400	0405
5a Combine lines 1 through 4 in column (g). Enter here and on Form 1065, Schedule K, line 4d(1)					5a	0410
5b Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 1065, Schedule K, line 4d(2) or 7					5b 0415	

Part II Long-Term Capital Gains and Losses—Assets Held More Than 1 Year *0420

(a) Description of property (e.g., 100 shares of "Z" Co.)	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)	(g) Post-May 5 gain or (loss) *(See below)
6 0430	0440	0450	0460	0470	0480	0485
0490	0500	0510	0520	0530	0540	0545
0550	0560	0570	0580	0590	0600	0605
0610	0620	0630	0640	0650	0660	0665
7 Long-term capital gain from installment sales from Form 6252, line 26 or 37 . . .					7 0790	0792
8 Long-term capital gain (loss) from like-kind exchanges from Form 8824					8 0795	0797
9 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts . . .					9 0800	0805
10 Capital gain distributions					10 0810***	0812***
11 Combine lines 6 through 10 in column (g). Enter here and on Form 1065, Schedule K, line 4e(1) or 7					11	0815
12 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 1065, Schedule K, line 4e(2) or 7					12 0820	

***Note:** Include in column (g) gains and losses from column (f) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain, "collectibles gains and losses" (as defined on page 4 of the instructions) or the eligible gain on qualified small business stock (see page 3 of the instructions).

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2003

Attachment
Sequence No. **14**

Name of proprietor _____ Social security number (SSN)
0010/NO ENTRY

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.
0020

B Enter code from Part IV
▶ **0030**

C Accounting method: (1) Cash **0040** (2) Accrual **0050**

D Employer ID number (EIN), if any
0070

E Did you "materially participate" in the operation of this business during 2003? If "No," see page F-2 for limit on passive losses. Yes No
0080 0085

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	0110		
2	Cost or other basis of livestock and other items reported on line 1	2	0120		
3	Subtract line 2 from line 1	3	0130		
4	Sales of livestock, produce, grains, and other products you raised	4	0140		
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0150		
5b	Taxable amount	5b	0160		
6a	Agricultural program payments (see page F-2)	6a	0170		
6b	Taxable amount	6b	0180		
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election	7a	0190		@0200
b	CCC loans forfeited	7b	0210		
7c	Taxable amount	7c	0220		
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2003	8a	0230		
8b	Taxable amount	8b	0240		
@0250 c	If election to defer to 2004 is attached, check here <input type="checkbox"/> 0260	8d	0270		
9	Custom hire (machine work) income	9	0280		
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	10	0290		
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51	11	0300		

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach Form 4562)	12	0320		
13	Chemicals	13	0330		
14	Conservation expenses (see page F-4)	14	0340/NO ENTRY		
15	Custom hire (machine work)	15	0350		
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	0360		
17	Employee benefit programs other than on line 25	17	0370		
18	Feed purchased	18	0380		
19	Fertilizers and lime	19	0390		
20	Freight and trucking	20	0400		
21	Gasoline, fuel, and oil	21	0410		
22	Insurance (other than health)	22	0420		
23	Interest:				
*0450 a	Mortgage (paid to banks, etc.)	23a	0430		
*0460 b	Other	23b	0440		
24	Labor hired (less employment credits)	24	0470		
25	Pension and profit-sharing plans	25	0480		
26	Rent or lease (see page F-5):				
a	Vehicles, machinery, and equipment	26a	0490		
b	Other (land, animals, etc.)	26b	0500		
27	Repairs and maintenance	27	0510		
28	Seeds and plants purchased	28	0520		
29	Storage and warehousing	29	0530		
30	Supplies purchased	30	0540		
31	Taxes	31	0550		
32	Utilities	32	0560		
33	Veterinary, breeding, and medicine	33	0570		
34	Other expenses (specify): *0580				
a	----- +0590	34a	+0600		
b	----- +0610	34b	+0620		
c	----- +0630	34c	+0640		
d	----- +0650	34d	+0660		
e	----- +0670	34e	+0680		
f	----- +0690	34f	+0700		

35 Total expenses. Add lines 12 through 34f ▶ **0710**

36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and also on Schedule SE, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6) . **0720** **0730**

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6).
 37a All investment is at risk. **0740**
 37b Some investment is not at risk. **0750**

Part III Farm Income—Accrual Method (see page F-6)

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

38	Sales of livestock, produce, grains, and other products during the year	38	0780	
39a	Total cooperative distributions (Form(s) 1099-PATR) 39a 0790 39b Taxable amount	39b	0800	
40a	Agricultural program payments 40a 0810 40b Taxable amount	40b	0820	
41	Commodity Credit Corporation (CCC) loans:			
a	CCC loans reported under election	41a	0830	
b	CCC loans forfeited 41b 0840 41c Taxable amount	41c	0850	
42	Crop insurance proceeds	42	0860	
43	Custom hire (machine work) income	43	0870	
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44	0880	
45	Add amounts in the right column for lines 38 through 44	45	0890	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	0900	
47	Cost of livestock, produce, grains, and other products purchased during the year	47	0910	
48	Add lines 46 and 47	48	0920	
49	Inventory of livestock, produce, grains, and other products at end of year	49	0930	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50	0940	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ▶	51	0950	

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

Part IV Principal Agricultural Activity Codes



File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select one of the following codes and enter the six-digit number on page 1, line B.

Crop Production

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

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

Animal Production

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

Forestry and Logging

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



**SCHEDULE J
(Form 5471)**

(Rev. January 2003)
Department of the Treasury
Internal Revenue Service

**Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471		Identifying number				
0009		0010				
Name of foreign corporation						
0020						
Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)		(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))	
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets		(iii) Subpart F Income
1 Balance at beginning of year	0030	0110	0170	0220	0270	0320
2a Current year E&P	0040					
b Current year deficit in E&P	0050					
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	0060	0120				
4 Amounts included under section 951(a) or reclassified under section 959(c) in current year	0070	0130	0180	0230	0280	
5a Actual distributions or reclassifications of previously taxed E&P			0190	0240	0290	
b Actual distributions of nonpreviously taxed E&P	0080	0140				
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)			0200	0250	0300	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	0090	0150				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	0100	0160	0210	0260	0310	0330

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Cat. No. 21111K

Schedule J (Form 5471) (Rev. 1-2003)



SCHEDULE K-1 (Form 1065)

Partner's Share of Income, Credits, Deductions, etc.

OMB No. 1545-0099

Department of the Treasury Internal Revenue Service

See separate instructions.

2003

For calendar year 2003 or tax year beginning 0010, 2003, and ending 0020, 20

Partner's identifying number 0030 Partnership's identifying number 0100

Partner's name, address, and ZIP code 0040 0050 0060 0065 0070 0080 0090 Partnership's name, address, and ZIP code 0110 0120 0130 0135 0140 0150 0160

A This partner is a general partner limited partner 0174 limited liability company member B What type of entity is this partner? 0190 C Is this partner a domestic or a foreign partner? 0200 0210 D Enter partner's percentage of: Profit sharing 0220 % 0230 % Loss sharing 0240 % 0250 % Ownership of capital *0275 0260 % 0270 % E IRS Center where partnership filed return: 0280 F Partner's share of liabilities (see instructions): Nonrecourse \$ 0290 Qualified nonrecourse financing \$ 0300 Other \$ 0310 G Tax shelter registration number 0320 H Check here if this partnership is a publicly traded partnership as defined in section 469(k)(2) 0330 I Check applicable boxes: (1) Final K-1 (2) Amended K-1 0340 0350/NO ENTRY

J Analysis of partner's capital account: Table with columns (a) Capital account at beginning of year, (b) Capital contributed during year, (c) Partner's share of lines 3, 4, and 7, Form 1065, Schedule M-2, (d) Withdrawals and distributions, (e) Capital account at end of year. Values: 0370, 0380, 0390, 0420***, 0430

Table with columns (a) Distributive share item, (b) Amount, (c) 1040 filers enter the amount in column (b) on: Income (Loss) items 1-7, Deductions items 8-11, Credits items 12a-13. Includes values like 0440 *0445, 0450 *0455, 0460 *0465, 0470***, 0480***, *0485, 0490***, 0500, 0505, 0510 *0517, 0512, 0520 @0525, 0530***, 0540, 0545, 0550 @0555, 0560 @0565, 0570***, 0580 @0585, 0590 @0595, 0600 *0605, 0610 *0615, 0640 0645, 0650 0653 *0655, 0660 0663 *0665, 0670 0673 *0675

(a) Distributive share item		(b) Amount		(c) 1040 filers enter the amount in column (b) on:
Investment Interest	14a Interest expense on investment debts	14a	0700	Form 4952, line 1 } See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b (1) Investment income included on lines 4a, 4b(2), 4c, and 4f	14b(1)	0710 *0715	
	(2) Investment expenses included on line 10	14b(2)	0720 *0725	
Self-employment	15a Net earnings (loss) from self-employment	15a	0730	Sch. SE, Section A or B } See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Gross farming or fishing income	15b	0740	
	c Gross nonfarm income	15c	0750	
Adjustments and Tax Preference Items	16a Depreciation adjustment on property placed in service after 1986	16a	0760	} See page 9 of Partner's Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251.
	b Adjusted gain or loss	16b	0770	
	c Depletion (other than oil and gas)	16c	0780	
	d (1) Gross income from oil, gas, and geothermal properties	16d(1)	0790 *0795	
	(2) Deductions allocable to oil, gas, and geothermal properties	16d(2)	0800 *0805	
e Other adjustments and tax preference items (attach schedule)	16e	0810 @0815		
Foreign Taxes	17a Name of foreign country or U.S. possession ▶ 0820			} Form 1116, Part I
	b Gross income from all sources	17b	0825 @0835	
	c Gross income sourced at partner level	17c	0830	
	d Foreign gross income sourced at partnership level:			
	(1) Passive	17d(1)	0840	
	(2) Listed categories (attach schedule)	17d(2)	0850 @0855	
	(3) General limitation	17d(3)	0860	
	e Deductions allocated and apportioned at partner level:			
	(1) Interest expense	17e(1)	0870	
	(2) Other	17e(2)	0880	
	f Deductions allocated and apportioned at partnership level to foreign source income:			
(1) Passive	17f(1)	0890		
(2) Listed categories (attach schedule)	17f(2)	0900 @0905		
(3) General limitation	17f(3)	0910		
g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	17g	0940	} Form 1116, Part II Form 1116, line 12	
h Reduction in taxes available for credit (attach schedule)	17h	0950 @0955		
Other	18 Section 59(e)(2) expenditures: a Type ▶ 0960			} See page 9 of Partner's Instructions for Schedule K-1 (Form 1065).
	b Amount	18b	0970	
	19 Tax-exempt interest income	19	0980	} Form 1040, line 8b
	20 Other tax-exempt income	20	0990	
	21 Nondeductible expenses	21	1000	} See pages 9 and 10 of Partner's Instructions for Schedule K-1 (Form 1065).
	22 Distributions of money (cash and marketable securities)	22	1010 *1015	
	23 Distributions of property other than money	23	1020 @1025	
	24 Recapture of low-income housing credit:			} Form 8611, line 8
a From section 42(j)(5) partnerships	24a	1030 *1035		
b Other than on line 24a	24b	1040		
Supplemental Information	25 Supplemental information required to be reported separately to each partner (attach additional schedules if more space is needed):			
	*1050			



**SCHEDULE K-1
(Form 8865)**

Partner's Share of Income, Credits, Deductions, etc.

OMB No. 1545-1668

▶ See Instructions for Form 8865.

2003

Department of the Treasury
Internal Revenue Service

For calendar year 2003 or tax year beginning **0010**, 2003, and ending **0020**, 20

Partner's identifying number ▶ 0030	Partnership's identifying number ▶ 0140
Partner's name, address, and ZIP code 0040 0045 0050 0055 0060 0070 0080	Partnership's name, address, and ZIP code 0150 0160 0170 0175 0180 0190 0200

Enter partner's interest in:	(a) Beginning of tax year	(b) End of tax year
Profits	0210 %	0220 %
Capital	0230 %	0240 %
Deductions	0250 %	0260 %
Losses	0270 %	0280 %

Analysis of partner's capital account:

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Partner's share of lines 3, 4, and 7, Form 8865, Schedule M-2	(d) Withdrawals and distributions	(e) Capital account at end of year (combine columns (a) through (d))
0290	0300	0310	(0320***)	0330

		(a) Distributive share item	(b) Amount	
Income (Loss)	1	Ordinary income (loss) from trade or business activities	1	0340 *0345
	2	Net income (loss) from rental real estate activities	2	0350 *0355
	3	Net income (loss) from other rental activities	3	0360 *0365
	4	Portfolio income (loss):		
	a	Interest income	4a	0370
	b (1)	Qualified dividends	4b(1)	0375
	(2)	Total ordinary dividends	4b(2)	0380
	c	Royalty income	4c	0390***
	d (1)	Net short-term capital gain (loss) (post-May 5, 2003)	4d(1)	0395
	(2)	Net short-term capital gain (loss) (entire year)	4d(2)	0400
	e (1)	Net long-term capital gain (loss) (post-May 5, 2003)	4e(1)	0405
	(2)	Net long-term capital gain (loss) (entire year)	4e(2)	0410
	f	Other portfolio income (loss) (attach schedule)	4f	0430 @0435
5	Guaranteed payments to partner	5	0440***	
6a	Net section 1231 gain (loss) (post-May 5, 2003)	6a	0450	
b	Net section 1231 gain (loss) (entire year)	6b	0455	
7	Other income (loss) (attach schedule)	7	0460 @0465	
Deductions	8	Charitable contributions (see instructions) (attach schedule)	8	0470 @0475
	9	Section 179 expense deduction	9	0480***
	10	Deductions related to portfolio income (attach schedule)	10	0490 @0495
	11	Other deductions (attach schedule)	11	0500 0505
Credits	12a	Low-income housing credit:		
	(1)	From section 42(j)(5) partnerships	12a(1)	0510 *0515
	(2)	Other than on line 12a(1)	12a(2)	0545 *0525
	b	Qualified rehabilitation expenditures related to rental real estate activities 0545	12b	0550 0555 *0557
	c	Credits (other than credits shown on lines 12a and 12b) related to rental real estate activities	12c	0560 0565 *0567
d	Credits related to other rental activities	12d	0570 0575 *0577	
13	Other credits	13	0580 0585 *0587	

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Cat. No. 28396B *0590 Schedule K-1 (Form 8865) (2003)

		(a) Distributive share item	(b) Amount	
Investment Interest	14a	Interest expense on investment debts	14a	0610
	b (1)	Investment income included on lines 4a, 4b(2), 4c, and 4f	14b(1)	0620 *0625
	(2)	Investment expenses included on line 10	14b(2)	0630 *0635
Self-employment	15a	Net earnings (loss) from self-employment	15a	0640
	b	Gross farming or fishing income	15b	0650
	c	Gross nonfarm income	15c	0660
Adjustments and Tax Preference Items	16a	Depreciation adjustment on property placed in service after 1986	16a	0670
	b	Adjusted gain or loss	16b	0680
	c	Depletion (other than oil and gas)	16c	0690
	d (1)	Gross income from oil, gas, and geothermal properties	16d(1)	0700 *0705
	(2)	Deductions allocable to oil, gas, and geothermal properties	16d(2)	0710 *0715
	e	Other adjustments and tax preference items (<i>attach schedule</i>)	16e	0720 @0725
Foreign Taxes	17a	Name of foreign country or U.S. possession ▶ 0730		
	b	Gross income from all sources	17b	0735
	c	Gross income sourced at partner level	17c	0740 @0745
	d	Foreign gross income sourced at partnership level:		
	(1)	Passive	17d(1)	0750
	(2)	Listed categories (<i>attach schedule</i>)	17d(2)	0760 @0765
	(3)	General limitation	17d(3)	0770
	e	Deductions allocated and apportioned at partner level:		
	(1)	Interest expense	17e(1)	0780
	(2)	Other	17e(2)	0790
	f	Deductions allocated and apportioned at partnership level to foreign source income:		
	(1)	Passive	17f(1)	0800
(2)	Listed categories (<i>attach schedule</i>)	17f(2)	0810 @0815	
	(3)	General limitation 0830 0840	17f(3)	0820
	g	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/> Amount ▶	17g	0850
	h	Reduction in taxes available for credit (<i>attach schedule</i>)	17h	0860 @0865
Other	18	Section 59(e)(2) expenditures: a Type ▶ 0870 b Amount ▶	18b	0880
	19	Tax-exempt interest income	19	0890
	20	Other tax-exempt income	20	0900
	21	Nondeductible expenses	21	0910
	22	Distributions of money (cash and marketable securities)	22	0920 *0925
	23	Distributions of property other than money	23	0930 @0935
	24	Recapture of low-income housing credit:		
	a	From section 42(j)(5) partnerships	24a	0940 *0945
	b	Other than on line 24a	24b	0950
Supplemental Information	25	Supplemental information required to be reported separately to the partner (<i>attach additional schedules if more space is needed</i>):		
		*0960		
		*0965		
			
			
			
			
			
			
			



**SCHEDULE M
(Form 5471)**

(Rev. January 2003)
Department of the Treasury
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation
and Shareholders or Other Related Persons**

OMB No. 1545-0704

▶ **Attach to Form 5471. See Instructions for Form 5471.**

Name of person filing Form 5471	Identifying number
---------------------------------	--------------------

Name of foreign corporation **0020**

Important: Complete a *separate* Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See page 10 of the instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **0022** **0024**

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory)	0030	0230	0430	0630	0830
2 Sales of property rights (patents, trademarks, etc.) . .	0040	0240	0440	0640	0840
3 Compensation received for technical, managerial, engineering, construction, or like services. . .	0050	0250	0450	0650	0850
4 Commissions received	0060	0260	0460	0660	0860
5 Rents, royalties, and license fees received	0070	0270	0470	0670	0870
6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) . .	0080	0280	0480	0680	0880
7 Interest received	0090	0290	0490	0690	0890
8 Premiums received for insurance or reinsurance	0100	0300	0500	0700	0900
9 Add lines 1 through 8	0110	0310	0510	0710	0910
10 Purchases of stock in trade (inventory)	0120	0320	0520	0720	0920
11 Purchases of tangible property other than stock in trade . .	0130	0330	0530	0730	0930
12 Purchases of property rights (patents, trademarks, etc.) . .	0140	0340	0540	0740	0940
13 Compensation paid for technical, managerial, engineering, construction, or like services .	0150	0350	0550	0750	0950
14 Commissions paid	0160	0360	0560	0760	0960
15 Rents, royalties, and license fees paid	0170	0370	0570	0770	0970
16 Dividends paid	0180	0380	0580	0780	0980
17 Interest paid	0190	0390	0590	0790	0990
18 Add lines 10 through 17 . . .	0200	0400	0600	0800	1000
19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions .	0210	0410	0610	0810	1010
20 Amounts loaned (enter the maximum loan balance during the year) — see instructions .	0220	0420	0620	0820	1020



**SCHEDULE N
(Form 5471)**

(Rev. January 2003)

Department of the Treasury
Internal Revenue Service

**Return of Officers, Directors, and 10% or More
Shareholders of a Foreign Personal Holding Company**

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

0020

Important: All amounts must be stated in U.S. dollars translated from functional currency. See page 10 of the instructions for the relevant exchange rate.

Enter the relevant functional currency and the exchange rate(s) used throughout this schedule ▶ **0030** **0035** ***0036**

Part I Shareholder Information

Section A—Outstanding Securities Convertible Into Stock of the Corporation or Options Granted by the Corporation

Description of securities (attach a complete, detailed statement of conversion privileges)	Interest rate (%)	Face value	
		Beginning of year	End of year
+0040 @0045	0050	0060	0070
+0080 @0085	0090	0100	0110
+0120 @0125	0130	0140	0150
+0160 @0165	0170	0180	0190

Section B—List of Holders of Convertible Securities or Options Granted by the Corporation

Name and address of each holder of convertible securities or options (designate nonresident aliens)	Class of securities	Securities held				Explanation and date of any change in holdings of securities during the year
		Beginning of year		End of year		
		Number	Face value	Number	Face value	
0200 0205	0250	0260	0270	0280	0290	0300 0305
0210 0220 0230 0240						
0310 0315						
0320 0330 0340 0350	0360	0370	0380	0390	0400	0410 0415
0420 0425						
0430 0440 0450 0460						

Part II Income Information

Section A—Undistributed Foreign Personal Holding Company Income

1 Gross income as defined in section 555 (attach schedule)	1	+0530	@0535
2 Deductions allowable under section 161 (attach schedule)	2	+0540	@0545
3 Taxable income or (loss) (subtract line 2 from line 1)	3	0550	
4 Adjustments to taxable income or (loss) (see page 12 of instructions):			
a Taxes (see instructions)	4a	0560	@0565
b Charitable contributions	4b	0570	
c Special deductions disallowed	4c	0580	
d Net operating loss	4d	0590	
e Expenses and depreciation applicable to property of the taxpayer	4e	0600	@0605
f Taxes and contributions to pension trusts	4f	0610	
g Total adjustments (combine lines 4a through 4f)	4g	0620	
5 Combine line 3 and line 4g	5	0630	
6 Deduction for dividends paid during tax year. Enter the amount from Section B, line 12, below	6	0640	
7 Subtract line 6 from line 5	7	0650	
8 Deduction allowed under section 563(c) for dividends paid after close of tax year (see instructions). Attach designation required by Rev. Proc. 90-26, 1990-1 C.B. 512	8	+0660	@0665
9 Undistributed foreign personal holding company income (subtract line 8 from line 7)	9	0670	

Section B—Deduction for Dividends Paid During Tax Year (see instructions)

	Date paid		Amount
a Cash	0680	10a	0690
b Property other than cash or the corporation's own securities (indicate nature of property)	0700	10b	0710
c Obligations of the corporation (bonds, notes, scrip, etc.)	0720	10c	0730
11 Consent dividends (attach schedule)		11	+0740 @0745
12 Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above		12	0750 *0755



**SCHEDULE O
(Form 5471)**

(Rev. January 2003)

Department of the Treasury
Internal Revenue Service

Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock

OMB No. 1545-0704

▶ Attach to Form 5471. See Instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Name of foreign corporation

0020

Important: Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder			(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition
0030	0040					
0035	0050	0060	0070	0080	0090	0100
0110	0120					
0115	0130	0140	0150	0160	0170	0180
0190	0200					
0195	0210	0220	0230	0240	0250	0260
0270	0280					
0275	0290	0300	0310	0320	0330	0340 *0345

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person. *0620

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
0350 0355				
0360				
0370 0380 0390 0395	0400	0410	0420	0430
0440 0445				
0450				
0460 0470 0480 0495	0490	0500	0510	0520
0530 0535				
0540				
0550 0560 0570 0575	0580	0590	0600	0610 *0615

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director
0630	0640			
0635	0650	0660 0670	0680	0690 0700
0710	0720			
0715	0730	0740 0750	0760	0770 0780
0790	0800			
0795	0810	0820 0830	0840	0850 0860 *0865

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
0870	0880	0890	0900	0910	0920	0930
0940	0950	0960	0970	0980	0990	1000
1010	1020	1030	1040	1050	1060	106

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired					
1080	1090 1100	1095 1110	1120	1130	1135	
1140	1150 1160	1155 1170	1180	1190	1195	
1200	1210 1220	1215 1230	1240	1250	1253	*1255

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
1260	1270	1280	1290	1300	1310	1320
1330	1340	1350	1360	1370	1380	1390
1400	1410	1420	1430	1440	1450	1460

(f) Amount received	(g) Name and address of person to whom disposition of stock was made					
1470	1480 1490	1485 1500	1510	1520	1525	
1530	1540 1550	1545 1560	1570	1580	1585	
1590	1600 1610	1605 1620	1630	1640	1643	*1645

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor				(b) Identifying number (if any)	(c) Date of transfer
1650	1655				
1660	1670	1680	1690	1700	1710
1720	1725				
1730	1740	1750	1760	1770	1780
1790	1795				
1800	1810	1820	1830	1840	1850

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	
1860	1870	1880	1890
1900	1910	1920	1930
1940	1950	1960	1970 *1975

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits). ***1980**

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ► **1990**

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see page 13 of the instructions for an example). ***2000**



SCHEDULE O
(Form 8865)

Transfer of Property to a Foreign Partnership
(under section 6038B)

OMB No. 1545-1668

2003

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 8865. See Instructions for Form 8865.

Name of transferor	Filer's identifying number
Name of foreign partnership 0020	

Part I Transfers Reportable Under Section 6038B

Type of property	(a) Date of transfer	(b) Number of items transferred	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Section 704(c) allocation method	(f) Gain recognized on transfer	(g) Percentage interest in partnership after transfer	
Cash	0030		0040				0050	0055
Marketable securities	0060	0070	0080	0090	0100	0110	0120	0125
	0130	0140	0150	0160	0170	0180	0190	0195
	0200	0210	0220	0230	0240	0250	0260	0265
	0270	0280	0290	0300	0310	0320	0330	0335 *0337
Inventory	0340	0350	0360	0370	0380	0390	0400	0405
	0410	0420	0430	0440	0450	0460	0470	0475
	0480	0490	0500	0510	0520	0530	0540	0545
	0550	0560	0570	0580	0590	0600	0610	0615 *0617
Tangible property used in trade or business	0620	0630	0640	0650	0660	0670	0680	0685
	0690	0700	0740	0720	0730	0740	0750	0755
	0760	0770	0780	0790	0800	0810	0820	0825
	0830	0840	0850	0860	0870	0890	0900	0905 *0907
Intangible property	0910	0920	0930	0940	0950	0960	0970	0975
	0980	0990	1000	1010	1020	1030	1040	1045
	1050	1060	1070	1080	1090	1100	1110	1115
	1120	1130	1140	1150	1160	1170	1180	1185 *1187
Other property	1190	1200	1210	1220	1230	1240	1250	1255
	1260	1270	1280	1290	1300	1310	1320	1325
	1330	1340	1350	1360	1370	1380	1390	1395
	1400	1410	1420	1430	1440	1450	1460	1465 *1467

Supplemental Information Required To Be Reported (see instructions):

*1470

Part II Dispositions Reportable Under Section 6038B

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner		
1480	*1485	1490	*1495	1500	1510	1520	1530	1540	1550 *1555
1560	*1565	1570	*1575	1580	1590	1600	1610	1620	1630 *1635
1640	*1645	1650	*1655	1660	1670	1680	1690	1700	1710 *1715
1720	*1725	1730	*1735	1740	1750	1760	1770	1780	1790 *1795 *1797

Part III Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? **1800** **1810**
 ▶ Yes No *1813

For Paperwork Reduction Act Notice, see the Instructions for Form 8865.

Cat. No. 25909U

Schedule O (Form 8865) 2003 *1815



**SCHEDULE P
(Form 8865)**

Department of the Treasury
Internal Revenue Service

**Acquisitions, Dispositions, and Changes of Interests
in a Foreign Partnership**

(under section 6046A)

▶ Attach To Form 8865. See Instructions for Form 8865.

OMB No. 1545-1668

2003

Name of person filing Form 8865

Filer's identifying number

Name of foreign partnership

0020

Part I Acquisitions

(a) Name, address, and identifying number of person from whom your interest was acquired	(b) Date of acquisition	(c) FMV of interest acquired	(d) Basis in interest acquired	(e) % of interest before acquisition	(f) % of interest after acquisition
0030					
0040 0050 0060 0070 0080	0090	0100	0110	0120 0125	0130 0135
0140					
0150 0160 0170 0180 0190	0200	0210	0220	0230 0235	0240 0245
0250					
0260 0270 0280 0290 0300	0310	0320	0330	0340 0345	0350 0355 *0357

Part II Dispositions

(a) Name, address, and identifying number of person who acquired your interest	(b) Date of disposition	(c) FMV of interest disposed	(d) Basis in interest disposed	(e) % of interest before disposition	(f) % of interest after disposition
0360					
0370 0380 0390 0400 0410	0420	0430	0440	0450 0455	0460 0465
0470					
0480 0490 0500 0510 0520	0530	0540	0550	0560 0565	0570 0575
0580					
0590 0600 0610 0620 0630	0640	0650	0660	0670 0675	0680 0685 *0687

Part III Change in Proportional Interest

(a) Description of change	(b) Date of change	(c) FMV of interest	(d) Basis in interest	(e) % of interest before change	(f) % of interest after change
0690	0700	0710	0720	0730 0735	0740 0745
0750	0760	0770	0780	0790 0795	0800 0805
0810	0820	0830	0840	0850 0855	0860 0865 *0867

Part IV Supplemental Information Required To Be Reported (see instructions)

*0870



Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)

OMB No. 1545-0046

Attachment
 Sequence No. **94**

▶ **Attach this form to your income tax return.**

Identifying number

Part I General Information (see instructions)

- 1 Amount excluded is due to (check applicable box(es)):
- a Discharge of indebtedness in a title 11 case. **0020**
 - b Discharge of indebtedness to the extent insolvent (not in a title 11 case) **0030**
 - c Discharge of qualified farm indebtedness **0040**
 - d Discharge of qualified real property business indebtedness. **0050**
- 2 Total amount of discharged indebtedness excluded from gross income. **2 0060**
- 3 Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? **0070 0080**
 Yes No

Part II Reduction of Tax Attributes (You must attach a description of any transactions resulting in the reduction in basis under section @0085 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements.)

Enter amount excluded from gross income:

4 For a discharge of qualified real property business indebtedness, applied to reduce the basis of depreciable real property	4	0090
5 That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property.	5	0100
6 Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge	6	0110
7 Applied to reduce any general business credit carryover to or from the tax year of the discharge	7	0120
8 Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge	8	0130
9 Applied to reduce any net capital loss for the tax year of the discharge including any capital loss carryovers to the tax year of the discharge	9	0140
10 Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. <i>DO NOT use in the case of discharge of qualified farm indebtedness</i>	10	0150
11 For a discharge of qualified farm indebtedness, applied to reduce the basis of:		
a Depreciable property used or held for use in a trade or business, or for the production of income, if not reduced on line 5.	11a	0160
b Land used or held for use in a trade or business of farming	11b	0170
c Other property used or held for use in a trade or business, or for the production of income	11c	0180
12 Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge	12	0190
13 Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge	13	0200

Part III Consent of Corporation to Adjustment of Basis of its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded \$ **0210** from its gross income for the tax year beginning **0220**, and ending **0230**.

Under that section the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of **0240** (State of incorporation)

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081. **@0250**

General Instructions

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

Purpose of form. Generally, the amount by which you benefit from the discharge of indebtedness is included in your gross income. However, under certain circumstances described in section 108, you may exclude the amount of discharged indebtedness from your gross income. Unless you check the box on line 1d or make the election on line 5, the amount excluded from gross income reduces certain tax attributes either dollar for dollar or 33 1/3 cents per dollar (see below).

Use **Part I** of Form 982 to indicate why any amount received from the discharge of

indebtedness should be excluded from gross income.

Use **Part II** to report your reduction of tax attributes. The reduction must be made in the following order:

- Any net operating loss (NOL) for the tax year of the discharge (and any NOL carryover to that year) (dollar for dollar);
- Any general business credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar);
- Any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge (33 1/3 cents per dollar);
- Any net capital loss for the tax year of the discharge (and any capital loss carryover to that tax year) (dollar for dollar);

- Basis of property (dollar for dollar);
- Any passive activity loss (dollar for dollar) and credit (33 1/3 cents per dollar) carryovers from the tax year of the discharge; and
- Any foreign tax credit carryover to or from the tax year of the discharge (33 1/3 cents per dollar).

Use **Part III** to exclude from gross income under section 1081(b) any amounts of income attributable to the transfer of property described in that section.

Definitions. A "title 11 case" is a case under title 11 of the United States Code (relating to bankruptcy), but only if you are under the jurisdiction of the court in the case and the discharge of indebtedness is granted by the court or is under a plan approved by the court.

Investment Credit

2003

Attachment
 Sequence No. **52**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number
0010

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):				
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent	0020	▶ <input type="checkbox"/>	@0025
Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
b	Pre-1936 buildings	\$ 0030	× 10% (.10)	1b 0040
c	Certified historic structures	\$ 0045 0050	× 20% (.20)	1c 0060
(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
0070				
(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
0071 / /				
d (1)	Enter the date on which the 24- or 60-month measuring period begins	0074	and ends	0075
(2)	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)	\$ 0076		
(3)	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above	\$ 0077		
e	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)			1e 0080
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	\$ 0090	× 10% (.10)	2 0100
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions)	\$ 0110	× 10% (.10)	3 0120
4	Credit from cooperatives. Enter the unused investment credit from cooperatives			4 0130
5	Current year credit. Add lines 1b through 4	0140		5 0160 *0165

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

6	Regular tax before credits (see instructions)			6 0170
7	Alternative minimum tax (see instructions)			7 0180
8	Add lines 6 and 7			8 0190
9a	Foreign tax credit	9a 0200		
b	Credit for child and dependent care expenses (Form 2441, line 11)	9b 0210		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	9c 0220		
d	Education credits (Form 8863, line 18)	9d 0230		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	9e 0235		
f	Child tax credit (Form 1040, line 49)	9f 0240		
g	Mortgage interest credit (Form 8396, line 11)	9g 0250		
h	Adoption credit (Form 8839, line 18)	9h 0260		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i 0270		
j	Possessions tax credit (Form 5735, line 17 or 27)	9j 0280		
k	Credit for fuel from a nonconventional source	9k 0290		
l	Qualified electric vehicle credit (Form 8834, line 20)	9l 0300		
m	Add lines 9a through 9l			9m 0310
10	Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15			10 0320
11	Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	11 0340		
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12 0350		
13	Tentative minimum tax (see instructions)	13 0355		
14	Enter the greater of line 12 or line 13			14 0360
15	Subtract line 14 from line 10. If zero or less, enter -0-			15 0370
16	Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions.			16 0380

Recapture of Investment Credit

▶ **Attach to your income tax return.**

Name(s) as shown on return	Identifying number
----------------------------	--------------------

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.	
A	0010	
B	0130	
C	0250	
D	0370	*0375

Original Investment Credit

Computation Steps: (see Specific Instructions)	A	Properties			
		A	B	C	D
1 Original rate of credit	1	+0020	0140	0260	0380
2 Cost or other basis	2	+0023	0143	0263	0383
3 Original credit. Multiply line 2 by the percentage on line 1.	3	+0080	0200	0320	0440
4 Date property was placed in service	4	/0084/	/0204/	/0324/	/0444/
5 Date property ceased to be qualified investment credit property	5	/0090/	/0210/	/0330/	/0450/
6 Number of full years between the date on line 4 and the date on line 5	6	+0100	0220	0340	0460

Recapture Tax

7 Recapture percentage (see instructions)	7	+0110	0230	0350	0470
8 Tentative recapture tax. Multiply line 3 by the percentage on line 7.	8	+0120	0240	0360	0480
9 Add all the amounts on line 8			0483	0486	0490
10 Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)				*0495	0500
11 Add lines 9 and 10					0510
12 Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions					0520
13 Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions.					0530

General Instructions

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

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).

- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated

the cost or other basis of property to you for which you claimed a credit.

- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

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

2003

Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

0020

0010

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses . . .	1	\$100,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions). . . .	2	0030
3	Threshold cost of section 179 property before reduction in limitation	3	\$400,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0040
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	0050
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	0060	0070	0080
	0090	0100	0110 *0115
7	Listed property. Enter the amount from line 29	7	0120
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0130
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0140
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562.	10	0150
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0160
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0170
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12 ▶	13	0180

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	0181 *0182
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	0183 @0184
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	0186

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2003	17	0187
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here 0188 ▶ <input type="checkbox"/>		

Section B—Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		0190	0200	0210	0220	0230
b 5-year property		0240	0250	0260	0270	0280
c 7-year property		0290	0300	0310	0320	0330
d 10-year property		0340	0350	0360	0370	0380
e 15-year property		0390	0400	0410	0420	0430
f 20-year property		0440	0450	0460	0470	0480
g 25-year property		0482	25 yrs.	0484	S/L	0486
h Residential rental property	0490	0500	27.5 yrs.	MM	S/L	0510
	0520	0530	27.5 yrs.	MM	S/L	0540
i Nonresidential real property	0550	0560	39 yrs.	MM	S/L	0570
	0580	0590	0595	MM	S/L	0600 *0705

Section C—Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life		0610	0620	0630	S/L	0640
b 12-year		0650	12 yrs.	0660	S/L	0670
c 40-year	0680	0690	40 yrs.	MM	S/L	0700

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	0760
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	0770
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0780

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

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

Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles.)

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

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	0810 (e) Basis for depreciation (business/investment use only)	0815	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	0820 (i) Elected section 179 cost	0825	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)								25	0830		
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):											
0840	0850	0860 %	0870	0880	0890	0900	0910	0920			
0930	0940	0950 %	0960	0970	0980	0990	1000	1010			
1020	1030	1040 %	1050	1060	1070	1080	1090	1100	*1105		
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):											
1120	1130	1140 %	1150	1160	1170	S/L 1175	1180				
1190	1200	1210 %	1220	1230	1240	S/L 1245	1250				
1260	1270	1280 %	1290	1300	1310	S/L 1315	1320				*1325
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.								28	1330		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29	1340		

Section B—Information on Use of Vehicles

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

30	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6		
	Total business/investment miles driven during the year (do not include commuting miles—see page 2 of the instructions)	1350	1420	1490	1560	1630	1700						
31 Total commuting miles driven during the year	1360	1430	1500	1570	1640	1710							
32 Total other personal (noncommuting) miles driven	1370	1440	1510	1580	1650	1720	*1735						
33 Total miles driven during the year. Add lines 30 through 32.	1380	1450	1520	1590	1660	1730							
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
	1390	1395	1460	1465	1530	1535	1600	1605	1670	1675	1740	1745	
35 Was the vehicle used primarily by a more than 5% owner or related person?	1400	1405	1470	1475	1540	1545	1610	1615	1680	1685	1750	1755	
36 Is another vehicle available for personal use?	1410	1415	1480	1485	1550	1555	1620	1625	1690	1695	1760	1765	*1768

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

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	1770	1775
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	1780	1785
39 Do you treat all use of vehicles by employees as personal use?	1790	1795
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	1800	1805
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions).	1810	1815

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year		
42 Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions):							
1830	1840	1850	1860	1870	1880		
1890	1900	1910	1920	1930	1940		
43 Amortization of costs that began before your 2003 tax year.				43	1950		
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report					44	1960	*1965



Casualties and Thefts

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

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.) ***0020**

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

Property A	0030
Property B	0120
Property C	0210
Property D	0300

Properties

	A	B	C	D
2 Cost or other basis of each property	0040	0130	0220	0310
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	0050	0140	0230	0320
Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	0060***	0150***	0240***	0330***
5 Fair market value before casualty or theft	0070	0160	0250	0340
6 Fair market value after casualty or theft	0080	0170	0260	0350
7 Subtract line 6 from line 5	0090	0180	0270	0360
8 Enter the smaller of line 2 or line 7	0100	0190	0280	0370
9 Subtract line 3 from line 8. If zero or less, enter -0-	0110	0200	0290	0380
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D				0390
11 Enter the smaller of line 10 or \$100				0400
12 Subtract line 11 from line 10				0410
Caution: Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684				0420
14 Add the amounts on line 4 of all Forms 4684				0430
15 <ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 				0440
16 If line 14 is less than line 13, enter the difference				0450
17 Enter 10% of your adjusted gross income from Form 1040, line 35. Estates and trusts, see instructions.				0460
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return				0470

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

Identifying number

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.) *0510

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

- Property A 0520
- Property B 0610
- Property C 0700
- Property D 0790

		Properties			
		A	B	C	D
20	Cost or adjusted basis of each property	20 0530	0620	0710	0800
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. Note: If line 20 is more than line 21, skip line 22.	21 0540	0630	0720	0810
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22 0550***	0640***	0730***	0820***
23	Fair market value before casualty or theft	23 0560	0650	0740	0830
24	Fair market value after casualty or theft	24 0570	0660	0750	0840
25	Subtract line 24 from line 23	25 0580	0670	0760	0850
26	Enter the smaller of line 20 or line 25 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26 0590	0680	0770	0860
27	Subtract line 21 from line 26. If zero or less, enter -0-	27 0600	0690	0780	0870
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28 0880			

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

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

Casualty or Theft of Property Held One Year or Less

29	0890	(0900***)	(0910***)	0920
	0930	(0940***)	(0950***)	0960
30	Totals. Add the amounts on line 29	30 (0970***)	(0980***)	0990
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	1000		31 1010
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	1020		32 1030

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33 1040		
34	1050	(1060***)	(1070***)	1080
	1090	(1100***)	(1110***)	1120
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35 (1130***)	(1140***)	
36	Total gains. Add lines 33 and 34, column (c)			36 1150
37	Add amounts on line 35, columns (b)(i) and (b)(ii)			37 1160
38	If the loss on line 37 is more than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	1170		38a 1180
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	1190		38b 1200
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3, column (g) and the net post-May 5 gain or loss, if applicable, in column (h)			39 1210

Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.



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

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

Name(s) shown on return	Identifying number 0010
1 Enter the gross proceeds from sales or exchanges reported to you for 2003 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1 0020

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (See instructions.)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year. Subtract (f) from the sum of (d) and (e)	(h) Post-May 5, 2003, gain or (loss)* (see below)
2 0040	0050	0060	0070	0080	0090	0100	0105
0120	0130	0140	0150	0160	0170	0180	0190
0200	0210	0220	0230	0240	0250	0260	0270
0280	0290	0300	0310	0320	0330	0340	0343 *0345
3 Gain, if any, from Form 4684, line 39						3 0600	0605
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37						4 0610	0613
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5 0615	0618
6 Gain, if any, from line 32, from other than casualty or theft						6 0620	0630
7 Combine lines 2 through 6 in columns (g) and (h). Enter the gain or (loss) here and on the appropriate line as follows: Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below. All others. If line 7, column (g), is zero or a loss, enter that amount on line 11 below and skip lines 8, 9, and 12. If line 7, column (g), is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain or (loss) in each column as a long-term capital gain or (loss) on Schedule D and skip lines 8, 9, 11, and 12 below.						7 0650	0655
8 Nonrecaptured net section 1231 losses from prior years (see instructions)						8 0660	0665
9 Subtract line 8 from line 7. If line 9, column (g), is zero or less, enter -0- in column (g). If line 9, column (g), is zero, enter the gain from line 7, column (g), on line 12 below. If line 9, column (g), is more than zero, enter the amount from line 8, column (g), on line 12 below and include the gain or (loss) in each column of line 9 as a long-term capital gain or (loss) on Schedule D (see instructions)						9 0670	0680

*Corporations (other than S corporations) should not complete column (h). Partnerships and S corporations must complete column (h). All others must complete column (h) only if line 7, column (g), is a gain and the amount, if any, on line 8, column (g), does not equal or exceed the gain on line 7, column (g). Include in column (h) all gains and losses from column (g) from sales, exchanges, or conversions (including installment payments received) after May 5, 2003. However, do not include gain attributable to unrecaptured section 1250 gain.

Part II Ordinary Gains and Losses

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) for entire year. Subtract (f) from the sum of (d) and (e)	(h) Post-May 5, 2003, gain or (loss)* (see below)
0690	0700	0710	0720	0730	0740	0750	
0770	0780	0790	0800	0810	0820	0830	
0850	0860	0870	0880	0890	0900	0910	
11 Loss, if any, from line 7, column (g)				*0995		11 (1250)	
12 Gain, if any, from line 7, column (g), or amount from line 8, column (g), if applicable						12 1260	
13 Gain, if any, from line 31						13 1270	
14 Net gain or (loss) from Form 4684, lines 31 and 38a				1275		14 1280	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36						15 1300	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824						16 1305	
17 Recapture of section 179 expense deduction for partners and S corporation shareholders for property dispositions from 2002-2003 fiscal year partnerships and S corporations (see instructions)						17 1310	
18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows: a For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed. b For individual returns: (1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions (2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14						18 1340	
						18b(1) 1350	
						18b(2) 1360	

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

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)			
A	1400	1410	1420			
B	1640	1650	1660			
C	1880	1890	1900			
D	2120	2130	2140			
These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D	
20	Gross sales price (Note: See line 1 before completing)	20	1430	1670	1910	2150
21	Cost or other basis plus expense of sale	21	1440	1680	1920	2160
22	Depreciation (or depletion) allowed or allowable	22	1450	1690	1930	2170
23	Adjusted basis. Subtract line 22 from line 21	23	1460	1700	1940	2180
24	Total gain. Subtract line 23 from line 20	24	1470	1710	1950	2190 *2195
25 If section 1245 property:						
a	Depreciation allowed or allowable from line 22	25a	1480	1720	1960	2200
b	Enter the smaller of line 24 or 25a	25b	1490	1730	1970	2210
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
a	Additional depreciation after 1975 (see instructions)	26a	1500	1740	1980	2220
b	Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	26b	1510	1750	1990	2230
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	1520	1760	2000	2240
d	Additional depreciation after 1969 and before 1976	26d	1530	1770	2010	2250
e	Enter the smaller of line 26c or 26d	26e	1540	1780	2020	2260
f	Section 291 amount (corporations only)	26f	1550/NO ENTRY	1790/NO ENTRY	2030/NO ENTRY	2270/NO ENTRY
g	Add lines 26b, 26e, and 26f	26g	1560	1800	2040	2280
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).						
a	Soil, water, and land clearing expenses	27a	1570	1810	2050	2290
b	Line 27a multiplied by applicable percentage (see instructions)	27b	1580	1820	2060	2300
c	Enter the smaller of line 24 or 27b	27c	1590	1830	2070	2310
28 If section 1254 property:						
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	1600	1840	2080	2320
b	Enter the smaller of line 24 or 28a	28b	1610	1850	2090	2330
29 If section 1255 property:						
a	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	1620	1860	2100	2340
b	Enter the smaller of line 24 or 29a (see instructions)	29b	1630	1870	2110	2350

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

30	Total gains for all properties. Add property columns A through D, line 24	30	2360
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2370
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6, column (g), and if applicable, column (h)	32	2380

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

		(a) Section 179	(b) Section 280F(b)(2)	
33	Section 179 expense deduction or depreciation allowable in prior years	33	2420	2430
34	Recomputed depreciation. See instructions	34	2440	2450
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	2460	2470 *2475



Form **5471**

Information Return of U.S. Persons With Respect To Certain Foreign Corporations

▶ See separate instructions.

(Rev. January 2003)
 Department of the Treasury
 Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning **0010**, 20, and ending **0020**, 20

File In Duplicate
 (see **When and Where To File** on page 1 of the instructions)

Name of person filing this return	A Identifying number 0110 0120 0130 0135 0140 0150 @0136
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 0050	B Category of filer (See page 1 of the instructions. Check applicable box(es): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
City or town, state, and ZIP code 0060 0070 0080	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period ... 0160 %
Filer's tax year beginning 0090, 20, and ending 0100, 20	@0107

D Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address				(3) Identifying number	(4) Check applicable box(es)			
						Shareholder	Officer	Director	
0170	0180	0182	0184	0186	0190	0200	0210	0220	*0225
0230	0240	0242	0244	0246	0250	0260	0270	0280	*0285
0290	0300	0302	0304	0306	0310	0320	0330	0340	*0345
0350	0360	0362	0364	0366	0370	0380	0390	0400	*0405

Important: Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated. *0407

1a Name and address of foreign corporation 0420 0430 0440 0450 0460 0465					b Employer identification number, if any 0470		c Country under whose laws incorporated 0480	
d Date of incorporation 0490	e Principal place of business 0500		f Principal business activity code number 0510		g Principal business activity 0520		h Functional currency 0523 "X" or BLANK 0525	

2 Provide the following information for the foreign corporation's accounting period stated above.

a Name, address, and identifying number of branch office or agent (if any) in the United States 0530 0540 0550 0560 0570 0580				b If a U.S. income tax return was filed, enter: (i) Taxable income or (loss) 0590 (ii) U.S. income tax paid (after all credits) 0600	
c Name and address of foreign corporation's statutory or resident agent in country of incorporation 0610 0620 0630 0640 0650 0655				d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different 0660 0670 0680 0690 0700 0705 0710	

Schedule A Stock of the Foreign Corporation

Part I—All Classes of Stock

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
0720	0730	0740
0750	0760	0770
0780	0790	0800
0810	0820	0830 *0835

Part II—Additional Information for Preferred Stock

(To be completed **only** by Category 1 filers for foreign personal holding companies.)

(a) Description of each class of Preferred stock (Note: This description should match the corresponding description entered in Part I, column (a).)	(b) Par value in functional currency	(c) Rate of dividend	(d) Indicate whether the stock is cumulative or noncumulative
0840	0850	0860	0870
0880	0890	0900	0910
0920	0930	0940	0950 *0955

Schedule B U.S. Shareholders of Foreign Corporation (See page 4 of the instructions.)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder <i>(Note: This description should match the corresponding description entered in Schedule A, Part I, column (a).)</i>	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
0980	1040	1050	1060	1065
0990 1000 1010 1020	1070	1080	1090	
1030	1100	1110	1120	
1030	1130	1140	1150	
1170	1230	1240	1250	1255
1180 1190 1200 1210	1260	1270	1280	
1220	1290	1300	1310	
1220	1320	1330	1340	
1360	1420	1430	1440	1445
1370 1380 1390 1400	1450	1460	1470	
1410	1480	1490	1500	
1410	1510	1520	1530	
1550	1610	1620	1630	1635
1560 1570 1580 1590	1640	1650	1660	
1600	1670	1680	1690	
1600	1700	1710	1720	
1740	1800	1810	1820	1825
1750 1760 1770 1780	1830	1840	1850	
1790	1860	1870	1880	
1790	1890	1900	1910	

Schedule C Income Statement (See page 5 of the instructions.)

*1915

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a 1930	1940
	b Returns and allowances	1b 1950	1960
	c Subtract line 1b from line 1a	1c 1970	1980
	2 Cost of goods sold	2 1990	2000
	3 Gross profit (subtract line 2 from line 1c)	3 2010	2020
	4 Dividends	4 2030	2040
	5 Interest	5 2050	2060
	6 Gross rents, royalties, and license fees	6 2070	2080
	7 Net gain or (loss) on sale of capital assets	7 2090	2100
8 Other income (attach schedule)	8 +2110 @2120	+2130 @2140	
9 Total income (add lines 3 through 8)	9 2150	2160	
Deductions	10 Compensation not deducted elsewhere	10 2170	2180
	11 Rents, royalties, and license fees	11 2190	2200
	12 Interest	12 2210	2220
	13 Depreciation not deducted elsewhere	13 2230	2240
	14 Depletion	14 2250	2260
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15 2270	2280
	16 Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes)	16 +2290 @2300	+2310 @2320
	17 Total deductions (add lines 10 through 16)	17 2330	2340
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18 2350	2360
	19 Extraordinary items and prior period adjustments (see instructions)	19 2370	2380
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20 2390	2400
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21 2410	2415

Schedule E **Income, War Profits, and Excess Profits Taxes Paid or Accrued** (See page 5 of instructions.)

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			2430
2	2440	2450	2460	2470
3	2480	2490	2500	2510
4	2520	2530	2540	2550
5	2560	2570	2580	2590
6	2600	2610	2620	2630
7	2640	2650	2660	2670 *2675
8	Total			2680

Schedule F **Balance Sheet**

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See page 5 of the instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	2690	2700
2a	Trade notes and accounts receivable	2710	2720
b	Less allowance for bad debts	(2730***)	(2740***)
3	Inventories	2750	2760
4	Other current assets (attach schedule)	+2770 @2780	+2790
5	Loans to shareholders and other related persons	2810	2820
6	Investment in subsidiaries (attach schedule)	+2830 @2840	+2850 @2860
7	Other investments (attach schedule)	+2870 @2880	+2890 @2900
8a	Buildings and other depreciable assets	2910	2920
b	Less accumulated depreciation	(2930***)	(2940***)
9a	Depletable assets	2950	2960
b	Less accumulated depletion	(2970***)	(2980***)
10	Land (net of any amortization)	2990	3000
11	Intangible assets:		
a	Goodwill	3010	3020
b	Organization costs	3030	3040
c	Patents, trademarks, and other intangible assets	3050	3060
d	Less accumulated amortization for lines 11a, b, and c	(3070***)	(3080***)
12	Other assets (attach schedule)	+3090 @3100	+3110 @3120
13	Total assets	3130	3140
Liabilities and Shareholders' Equity			
14	Accounts payable	3150	3160
15	Other current liabilities (attach schedule)	+3170 @3180	+3190 @3200
16	Loans from shareholders and other related persons	3210	3220
17	Other liabilities (attach schedule)	+3230 @3240	+3250 @3260
18	Capital stock:		
a	Preferred stock	3270	3280
b	Common stock	3290	3300
19	Paid-in or capital surplus (attach reconciliation)	+3305 @3310	+3315 @3320
20	Retained earnings	3330	3340
21	Less cost of treasury stock	(3350***)	(3360***)
22	Total liabilities and shareholders' equity	3370	3380

Schedule G Other Information

Yes No

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? 3410 3420
If "Yes," see page 5 of the instructions for required attachment. @3425
- 2 During the tax year, did the foreign corporation own an interest in any trust? @3445 3430 3440
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3? 3450 3460
If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each entity. @3465

Schedule H Current Earnings and Profits (See page 5 of the instructions.)

Important: Enter the amounts on lines 1 through 5c in functional currency.

1	Current year net income or (loss) per foreign books of account			1	3470
2	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):				
		Net Additions	Net Subtractions		
a	Capital gains or losses	3480	3490		
b	Depreciation and amortization	3500	3510		
c	Depletion	3520	3530		
d	Investment or incentive allowance	3540	3550		
e	Charges to statutory reserves	3560	3570		
f	Inventory adjustments	3580	3590		
g	Taxes	3600	3610		
h	Other (attach schedule)	+3620 @3625	+3630 @3635		
3	Total net additions	3640			
4	Total net subtractions		3650		
5a	Current earnings and profits (line 1 plus line 3 minus line 4)			5a	3660
b	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions)			5b	3670
c	Combine lines 5a and 5b			5c	3680
d	Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) Enter exchange rate used for line 5d ▶ 3700			5d	3690

Schedule I Summary of Shareholder's Income From Foreign Corporation (See page 5 of instructions.)

1	Subpart F income (line 40b, Worksheet A in the instructions)	1	3710
2	Earnings invested in U.S. property (line 17, Worksheet B in the instructions).	2	3720
3	Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions)	3	3730
4	Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions)	4	3740
5	Factoring income	5	3750
6	Total of lines 1 through 5. Enter here and on your income tax return. See page 6 of instructions	6	3760
7	Dividends received (translated at spot rate on payment date under section 989(b)(1)).	7	3770
8	Exchange gain or (loss) on a distribution of previously taxed income	8	3780

Yes No

- Was any income of the foreign corporation blocked? 3790 3795
 - Did any such income become unblocked during the tax year (see section 964(b))? 3800 3805
- If the answer to either question is "Yes," attach an explanation. @3810



International Boycott Report

For tax year beginning 0010 , 20 ,
and ending 0020 , 20 .

OMB No. 1545-0216

Attachment
Sequence No. 123

File in Duplicate
(See Instructions)

Department of the Treasury
Internal Revenue Service

▶ **Controlled groups, see page 3 of instructions.**

Name 0030 Identifying number 0040

Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.)
0050

City or town, state, and ZIP code
0060 0070 0080

Address of service center where your tax return is filed
0090

Type of filer (check one): **("X" OR BLANK)**

0100 Individual **0110** Partnership **0120** Corporation **0130** Trust **0140** Estate **0150** Other

1 Individuals—Enter adjusted gross income from your tax return (see page 2 of instructions) **0160** **NO ENTRY**

2 Partnerships and corporations:
a Partnerships—Enter each partner's name and identifying number.
b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.
If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.

Name	Identifying number
<u>0170</u>	<u>0180</u>
<u>0190</u>	<u>0200</u>
<u>0210</u>	<u>0220</u>
<u>0230</u>	<u>0240</u>
<u>0250</u>	<u>0260</u>
<u>0270</u>	<u>0280</u>
<u>0290</u>	<u>0300</u>

If more space is needed, attach additional sheets and check this box: ***0305** **OR BLANK** **0310**

Code	Description
<u>0320</u>	<u>0330</u>
<u>0340</u>	<u>0350</u> NO ENTRY

3 Partnerships—Each partnership filing Form 5713 must give the following information:
a Partnership's total assets (see instructions) **0360**
b Partnership's ordinary income (see instructions) **0370**

4 Corporations—Each corporation filing Form 5713 must give the following information:
a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.) **0380** **NO ENTRY**
b Common tax year election (see page 2 of instructions)
(1) Name of corporation **0390** **NO ENTRY**
(2) Employer identification number **0400** **NO ENTRY**
(3) Common tax year beginning 0410 **NO ENTRY**, 20 , and ending 0420 **NO ENTRY** 20 .

c Corporations filing this form enter:
(1) Total assets (see instructions) **0430** **NO ENTRY**
(2) Taxable income before net operating loss and special deductions (see instructions) **0440** **NO ENTRY**

5 Estates or trusts—Enter total income (Form 1041, page 1) **0450** **NO ENTRY**

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):
a Foreign tax credit **0460**
b Deferral of earnings of controlled foreign corporations **0470**
c Deferral of IC-DISC income **0480** **NO ENTRY**
d FSC exempt foreign trade income **0490** **NO ENTRY**
e Foreign trade income qualifying for the extraterritorial income exclusion **0500** **NO ENTRY**

Please Sign Here

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

Signature _____ Date _____ Title _____

7 The following information must be submitted by every person filing Form 5713:		Yes	No	
a	Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)?	0520	0530	
b	If "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))?	0540	0550	
c	Do you own any stock of an IC-DISC?	0560	0570	
d	Do you claim any foreign tax credit?	0580	0590	"X"
e	Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)?	0600	0610	OR
	If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	0620	0630	B
f	Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)?	0640	0650	L
	If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year?	0660	0670	A
g	Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)?	0680	0690	N
h	Are you a partner in a partnership that has reportable operations under section 999(a)?	0700	0710	K
i	Are you a foreign sales corporation (FSC) (as defined in section 922(a) as in effect before its repeal)?	0720	0730	
j	Are you excluding extraterritorial income (defined in section 114(e)) from gross income?	0732	0734	

Part I Operations in or Related to a Boycotting Country (See instructions beginning on page 3.)

8	Boycott of Israel —Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See Boycotting Countries on page 2 of the instructions.)	Yes	No
		0740	0750

If "Yes," enter name of the country, identifying number of person having operations, principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box +0760

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)	
		Code (3)	Description (4)		
a	0770	0780	0790	0800	NO ENTRY 0810
b	0820	0830	0840	0850	NO ENTRY 0860
c	0870	0880	0890	0900	NO ENTRY 0910
d	0920	0930	0940	0950	NO ENTRY 0960
e	0970	0980	0990	1000	NO ENTRY 1010
f	1020	1030	1040	1050	NO ENTRY 1060
g	1070	1080	1090	1100	NO ENTRY 1110
h	1120	1130	1140	1150	NO ENTRY 1160
i	1170	1180	1190	1200	NO ENTRY 1210
j	1220	1230	1240	1250	NO ENTRY 1260
k	1270	1280	1290	1300	NO ENTRY 1310
l	1320	1330	1340	1350	NO ENTRY 1360
m	1370	1380	1390	1400	NO ENTRY 1410
n	1420	1430	1440	1450	NO ENTRY 1460
o	1470	1480	1490	1500	NO ENTRY 1510

9 Nonlisted countries boycotting Israel—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? Yes No
1610 1620

X OR
BLANK

+1630

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a 1640	1650	1660	1670	NO ENTRY 1680
b 1690	1700	1710	1720	NO ENTRY 1730
c 1740	1750	1760	1770	NO ENTRY 1780
d 1790	1800	1810	1820	NO ENTRY 1830
e 1840	1850	1860	1870	NO ENTRY 1880
f 1890	1900	1910	1920	NO ENTRY 1930
g 1940	1950	1960	1970	NO ENTRY 1980
h 1990	2000	2010	2020	NO ENTRY 2030 *2035

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? Yes No
2040 2050

+2060

If "Yes," enter the country, identifying number of person having operations, the principal business activity code, and a description of the principal business activity. If you are an IC-DISC, also enter the product code. If more space is needed, attach additional sheets using the exact format and check this box

Name of country (1)	Identifying number of person having operations (2)	Principal business activity		IC-DISCs only—Enter product code (5)
		Code (3)	Description (4)	
a 2070	2080	2090	2100	NO ENTRY 2110
b 2120	2130	2140	2150	NO ENTRY 2160
c 2170	2180	2190	2200	NO ENTRY 2210
d 2220	2230	2240	2250	NO ENTRY 2260
e 2270	2280	2290	2300	NO ENTRY 2310
f 2320	2330	2340	2350	NO ENTRY 2360
g 2370	2380	2390	2400	NO ENTRY 2410
h 2420	2430	2440	2450	NO ENTRY 2460 *2465

11 Were you requested to participate in or cooperate with an international boycott? Yes No
+2470 2480
If "Yes," attach a copy (in English) of any and all such requests received during your tax year. If the request was in a form other than a written request, attach a separate sheet explaining the nature and form of any and all such requests. (See page 4 of instructions.) *2485

12 Did you participate in or cooperate with an international boycott? +2490 2500
If "Yes," attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.) *2505

Note: If the answer to either question 11 or 12 is "Yes," you must complete the rest of Form 5713. If you answered "Yes" to question 12, you must complete Schedules A and C or B and C (Form 5713).

Part II Requests for and Acts of Participation in or Cooperation With an International Boycott

Requests		Agreements	
Yes	No	Yes	No

13a Did you receive requests to enter into, or did you enter into, any agreement (see page 4 of instructions):

- (1) As a condition of doing business directly or indirectly within a country or with the government, a company, or a national of a country to—
 - (a) Refrain from doing business with or in a country which is the object of an international boycott or with the government, companies, or nationals of that country?
 - (b) Refrain from doing business with any U.S. person engaged in trade in a country which is the object of an international boycott or with the government, companies, or nationals of that country?
 - (c) Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion?
 - (d) Refrain from employing individuals of a particular nationality, race, or religion?
- (2) As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott?

2530	2540	2550	2560
2570	2580	2590	2600
2610	2620	2630	2640
2650	2660	2670	2680
2690	2700	2710	2720

"X"
OR
B
L
A
N
K

b Requests and agreements—If the answer to any part of 13a is "Yes," indicate below the country, the identifying number of the person receiving the request or having the agreement, principal business activity code, description of the principal business activity, the number and the number code indicating the type of participation or cooperation requested or agreed to. If you are an IC-DISC, also enter the product code in column (5). (See page 4 of instructions.) If more space is needed, ⁺²⁷³⁰ attach additional sheets using the exact format and check this box.

Name of country (1)	Identifying number of person receiving the request or having the agreement (2)	Principal business activity		IC-DISCs only—Enter product code (5)	Type of cooperation or participation			
		Code (3)	Description (4)		Number of requests		Number of agreements	
					Total (6)	Code (7)	Total (8)	Code (9)
a	2740	2760	2770	2780	2790	2800	2810	2820
b	2830	2850	2860	2870	2880	2890	2900	2910
c	2920	2940	2950	2960	2970	2980	2990	3000
d	3010	3030	3040	3050	3060	3070	3080	3090
e	3100	3120	3130	3140	3150	3160	3170	3180
f	3190	3210	3220	3230	3240	3250	3260	3270
g	3280	3300	3310	3320	3330	3340	3350	3360
h	3370	3390	3400	3410	3420	3430	3440	3450
i	3460	3480	3490	3500	3510	3520	3530	3540
j	3550	3570	3580	3590	3600	3610	3620	3630
k	3640	3660	3670	3680	3690	3700	3710	3720
l	3730	3850	3760	3770	3780	3790	3800	3810
m	3820	3840	3850	3860	3870	3880	3890	3900
n	3910	3930	3940	3950	3960	3970	3980	3990
o	4000	4020	4030	4040	4050	4060	4070	4080
p	4090	4110	4120	4130	4140	4150	4160	4170



Name(s) shown on return

Identifying number
0010

Part I Current Year Credit (Members of a controlled group, see instructions.)

1 Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before January 1, 2004, are certified as members of a targeted group; and:			
a	Worked for you at least 120 hours but fewer than 400 hours . . . \$ 0040 × 25% (.25)	1a	0050
b	Worked for you at least 400 hours . . . \$ 0060 × 40% (.40)	1b	0070
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	0080 *0085
3	Work opportunity credits from pass-through entities:		
	If you are a— Then enter the total of the current year credits from—		
	a Shareholder . . . Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	}	3
	b Partner . . . Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .		
	c Beneficiary . . . Schedule K-1 (Form 1041), line 14 . . .		
	d Patron . . . Written statement from cooperative . . .		
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) . . . 0100 - NO ENTRY	4	0110

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

5 Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	5
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
	• Individuals. Enter the amount from Form 6251, line 35	}	6
	• Corporations. Enter the amount from Form 4626, line 14		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56		
7	Add lines 5 and 6	7	0140
8a	Foreign tax credit	8a	0150
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0160
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0170
d	Education credits (Form 8863, line 18)	8d	0180
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0185
f	Child tax credit (Form 1040, line 49)	8f	0190
g	Mortgage interest credit (Form 8396, line 11)	8g	0200
h	Adoption credit (Form 8839, line 18)	8h	0210
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0220
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0230
k	Credit for fuel from a nonconventional source	8k	0240
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0250
m	Add lines 8a through 8l	8m	0260
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0270
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0290
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0300
12	Tentative minimum tax (see instructions)	12	0305
13	Enter the greater of line 11 or line 12	13	0310
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0320
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0330

Installment Sale Income

Department of the Treasury Internal Revenue Service

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

2003

Attachment Sequence No. 79

Name(s) shown on return

Identifying number 0010

- 1 Description of property 0020
2a Date acquired (month, day, year) / 0030 / b Date sold (month, day, year) / 0040 /
3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . 0050 Yes No 0055
4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . 0060 Yes No 0065

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

Table with 5 columns: Line number, Description, Code, Amount, and Total. Rows 5-18 include items like Selling price, mortgages, depreciation, and contract price.

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

Table with 5 columns: Line number, Description, Code, Amount, and Total. Rows 19-26 include items like Gross profit percentage, payments received, and installment sale income.

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

- 27 Name, address, and taxpayer identifying number of related party 0290
28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . 0300 Yes No 0305
29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.

- 0310 a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) / 0320 /
0330 b The first disposition was a sale or exchange of stock to the issuing corporation.
0340 c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
0350 d The second disposition occurred after the death of the original seller or buyer.
+0360 e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). @0370

Table with 5 columns: Line number, Description, Code, Amount, and Total. Rows 30-37 include items like Selling price of property sold by related party, contract price, and installment sale income.

Name(s) shown on return		Identifying number		
		0010		
Type of Alcohol Fuel	(a) Number of Gallons Sold or Used	(b) * Rate	(c) Column (a) x Column (b)	
1 Qualified ethanol fuel production (in gallons)	1	0020	\$.10	0030
2 Straight alcohol and alcohol mixtures:				
a 190 proof or greater (in gallons)	2a	0040	\$.52	0050
b Less than 190 proof but at least 150 proof (in gallons)	2b	0060	\$.3852	0070
3 Add lines 1, 2a, and 2b in both columns	3	0080	/	0090
4 Other fuels blended with the alcohol on lines 2a and 2b	4	0100	/	/
5a Total gallons of fuel. Add lines 3 and 4 (column (a)).	5a	0110	/	/
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b	0120	/	/
6 Subtract line 5b from line 5a	6	0130	/	/
7 Break down line 6 into the number of gallons of:				
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a	0140	\$.132	0150
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b	0160	(see instructions)	0170
c Special motor fuel containing 85% or more alcohol (see instructions)	7c	0180	\$.0525	0190
8 Add lines 7a through 7c, column (c)			8	0200
9 Subtract line 8 from line 3. Include this amount in your income for 2003			9	0210
10 Alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)			10	0220 0225 NO ENTRY
11 Current year credit. Add lines 9 and 10	0233. NO ENTRY		11	+0230 @0235

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

See **Who must file Form 3800** to find out if you complete the lines below or file Form 3800.

12 Regular tax before credits:			12	0240
• Individuals. Enter the amount from Form 1040, line 41				
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return				
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
13 Alternative minimum tax (see instructions)			13	0250
14 Add lines 12 and 13			14	0260
15a Foreign tax credit	15a	0270		
b Credit for child and dependent care expenses (Form 2441, line 11)	15b	0280		
c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	15c	0290		
d Education credits (Form 8863, line 18)	15d	0300		
e Credit for qualified retirement savings contributions (Form 8880, line 14)	15e	0305		
f Child tax credit (Form 1040, line 49)	15f	0310		
g Mortgage interest credit (Form 8396, line 11)	15g	0320		
h Adoption credit (Form 8839, line 18)	15h	0330		
i District of Columbia first-time homebuyer credit (Form 8859, line 11)	15i	0340		
j Possessions tax credit (Form 5735, line 17 or 27)	15j	0350		
k Credit for fuel from a nonconventional source	15k	0360		
l Qualified electric vehicle credit (Form 8834, line 20)	15l	0370		
m Add lines 15a through 15l			15m	0380
16 Net income tax. Subtract line 15m from line 14. If zero, skip lines 17 through 20 and enter -0- on line 21			16	0390
17 Net regular tax. Subtract line 15m from line 12. If zero or less, enter -0-	17	0410		
18 Enter 25% (.25) of the excess, if any, of line 17 over \$25,000 (see instructions)	18	0420		
19 Tentative minimum tax (see instructions)	19	0425		
20 Enter the greater of line 18 or line 19			20	0430
21 Subtract line 20 from line 16. If zero or less, enter -0-			21	0440
22 Credit allowed for the current year. Enter the smaller of line 11 or line 21 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 21 is smaller than line 11, see instructions			22	0450

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

2003
Attachment
Sequence No. **81**

Name(s) shown on return

Identifying number

0010

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)

Section A—Regular Credit. Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1	0020	
2	Qualified organization base period amount	2	0030	
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	0040	
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4	0050	
5	Cost of supplies	5	0060	
6	Rental or lease costs of computers (see instructions)	6	0070	
7	Enter the applicable percentage of contract research expenses (see instructions)	7	0080	
8	Total qualified research expenses. Add lines 4 through 7	8	0090	
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9	0100	%
10	Enter average annual gross receipts (see instructions)	10	0110	
11	Multiply line 10 by the percentage on line 9	11	0120	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0130	
13	Multiply line 8 by 50% (.50)	13	0140	
14	Enter the smaller of line 12 or line 13	14	0150	
15	Add lines 3 and 14	15	0160	
16	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16	+0180	*0190

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17	0200	
18	Qualified organization base period amount	18	0210	
19	Subtract line 18 from line 17. If zero or less, enter -0-	19	0220	
20	Multiply line 19 by 20% (.20)	20	0230	
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21	0240	
22	Cost of supplies	22	0250	
23	Rental or lease costs of computers (see the line 6 instructions)	23	0260	
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24	0270	
25	Total qualified research expenses. Add lines 21 through 24	25	0280	
26	Enter average annual gross receipts (see the line 10 instructions)	26	0290	
27	Multiply line 26 by 1% (.01)	27	0300	
28	Subtract line 27 from line 25. If zero or less, enter -0-	28	0310	
29	Multiply line 26 by 1.5% (.015)	29	0320	
30	Subtract line 29 from line 25. If zero or less, enter -0-	30	0330	
31	Subtract line 30 from line 28	31	0340	
32	Multiply line 26 by 2% (.02)	32	0350	
33	Subtract line 32 from line 25. If zero or less, enter -0-	33	0360	
34	Subtract line 33 from line 30	34	0370	
35	Multiply line 31 by 2.65% (.0265)	35	0380	
36	Multiply line 34 by 3.2% (.032)	36	0390	
37	Multiply line 33 by 3.75% (.0375)	37	0400	
38	Add lines 20, 35, 36, and 37	38	0410	
39	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39	+0430	*0440

Section C—Current Year Credit for Increasing Research Activities

40	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	40	0450	
41	Current year credit. Add line 16 or line 39 to line 40, and go to Part II on the back	41	0460	

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

42	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 41	}	42	0540	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return				
43	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 35	}	43	0550	
	• Corporations. Enter the amount from Form 4626, line 14				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
44	Add lines 42 and 43		44	0560	
45a	Foreign tax credit		45a	0570	
b	Credit for child and dependent care expenses (Form 2441, line 11)		45b	0580	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)		45c	0590	
d	Education credits (Form 8863, line 18)		45d	0600	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)		45e	0605	
f	Child tax credit (Form 1040, line 49)		45f	0610	
g	Mortgage interest credit (Form 8396, line 11)		45g	0620	
h	Adoption credit (Form 8839, line 18)		45h	0630	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)		45i	0640	
j	Possessions tax credit (Form 5735, line 17 or 27)		45j	0650	
k	Credit for fuel from a nonconventional source		45k	0660	
l	Qualified electric vehicle credit (Form 8834, line 20)		45l	0670	
m	Add lines 45a through 45l		45m	0680	
46	Net income tax. Subtract line 45m from line 44. If zero, skip lines 47 through 50 and enter -0- on line 51		46	0690	
47	Net regular tax. Subtract line 45m from line 42. If zero or less, enter -0-		47	0710	
48	Enter 25% (.25) of the excess, if any, of line 47 over \$25,000 (see instructions)		48	0720	
49	Tentative minimum tax (see instructions):		49	0725	
	• Individuals. Enter the amount from Form 6251, line 33	}			
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54				
50	Enter the greater of line 48 or line 49		50	0730	
51	Subtract line 50 from line 46. If zero or less, enter -0-		51	0740	
52	Credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 41, line 51, or the amount from the formula in the instructions for line 52 here and on Form 1040, line 52; or Form 1041, Schedule G, line 2c. Corporations: Enter the smaller of line 41 or line 51 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; or the applicable line of other returns. If line 52 is smaller than line 41, see instructions		52	0750	

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 16 hr., 58 min.
- Learning about the law or the form** 1 hr., 40 min.
- Preparing and sending the form to the IRS** 2 hr., 2 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

Attachment
Sequence No. **84**

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Name(s) shown on return	Identifying number 0010
-------------------------	-----------------------------------

Part I General Information

1 Check boxes that apply: (a) Notice of inconsistent treatment **0020** (b) Administrative adjustment request (AAR) **0030/NO ENTRY**

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) **0035 0040**
 Yes No

3 Check applicable box to identify type of pass-through entity:
 (a) Partnership **0050** (b) Electing large partnership **0055** (c) S corporation **0060** (d) Estate **0065** (e) Trust **0070** (f) REMIC **0075**

4 Identifying number of pass-through entity 0080	6 Tax shelter registration number (if applicable) of pass-through entity 0140
5 Name, address, and ZIP code of pass-through entity 0090 0100 0110 0120 0130	7 Internal Revenue Service Center where pass-through entity filed its return 0150
	8 Tax year of pass-through entity / / to / / 0160 0165
	9 Your tax year / / to / / 0170 0175

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting		(e) Difference between (c) and (d)
	Amount of item	Treatment of item		Amount	Amount	
10 0180	0190	0200	0210	0220	0230	
11 0240	0250	0260	0270	0280	0290	
12 0300	0310	0320	0330	0340	0350	
13 0360	0370	0380	0390	0400	0410	

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

0420

0430

0440

0450

0460

0470

0480

0490

Part III Explanations *(continued)*

- 0530
- 0540
- 0550
- 0560
- 0570
- 0580
- 0590
- 0600
- 0610
- 0620
- 0630
- 0640
- 0650
- 0660
- 0670
- 0680
- 0690
- 0700
- 0710
- 0720
- 0730
- 0740
- 0750
- 0760
- 0770
- 0780
- 0790
- 0800
- 0810



Investor Reporting of Tax Shelter Registration Number▶ **Attach to your tax return.**

OMB No. 1545-0881

Attachment
Sequence No. **71**▶ **If you received this form from a partnership, S corporation, or trust, see the instructions.**

Investor's name(s) shown on return		Investor's identifying number		Investor's tax year ended
(a) Tax Shelter Name		(b) Tax Shelter Registration Number (11-digit number)	(c) Tax Shelter Identifying Number	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration-required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations.
For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number shown on return

0010

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1	0020	0030	0040	0050	0060
		0040			
2	0090	0100	0110	0120	0130
		0110			
3	0160	0170	0180	0190	0200
		0180			
		0190		0210	0220

Part II Detailed Explanation (See instructions.)

1	0230				
	0240				
	0250				
2	0260				
	0270				
	0280				
3	0290				
	0300				
	0310				

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
0320	0370
	3 Tax year of pass-through entity
	0380 / / to / / 0390
	4 Internal Revenue Service Center where the pass-through entity filed its return
0330 0340 0350 0360	0400

Part IV Explanations *(continued from Parts I and/or II)*

0430

0440

0450

0460

0470

0480

0490

0500

0510

0520

0530

0540

0550

0560

0570

0580

0590

0600

0610

0620

0630

0640

0650

0660

0670

0680

0690

0700

0710



Regulation Disclosure Statement

Use this form only to disclose items or positions that are contrary to Treasury regulations.
For other disclosures, use Form 8275, Disclosure Statement. See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

Identifying number shown on return

0010

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1		0040			
	0020	0030	0050	0060	0070
2		0110			
	0090	0100	0120	0130	0140
3		0180			
	0160	0170	0190	0200	0210

Part II Detailed Explanation (See instructions.)

1	0230				
	0240				
	0250				
2	0260				
	0270				
	0280				
3	0290				
	0300				
	0310				

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company (RIC), real estate investment trust (REIT), or real estate mortgage investment conduit (REMIC).

<p>1 Name, address, and ZIP code of pass-through entity</p> <p style="text-align: center;">0320</p> <p style="text-align: center;">0330 0340 0350 0360</p>	<p>2 Identifying number of pass-through entity</p> <p style="text-align: center;">0370</p> <p>3 Tax year of pass-through entity</p> <p style="text-align: center;">0380 / / to / / 0390</p> <p>4 Internal Revenue Service Center where the pass-through entity filed its return</p> <p style="text-align: center;">0400</p>
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Part IV Explanations *(continued from Parts I and/or II)*

0430

0440

0450

0460

0470

0480

0490

0500

0510

0520

0530

0540

0550

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0580

0590

0600

0610

0620

0630

0640

0650

0660

0670

0680

0690

0700

0710



Noncash Charitable Contributions

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

Name(s) shown on your income tax return

Identifying number

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

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

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

1		(a) Name and address of the donee organization				(b) Description of donated property	
A	0020						
	0030	0040	0050	0060	0070		
B	0080						
	0090	0100	0110	0120	0130		
C	0140						
	0150	0160	0170	0180	0190		
D	0200						
	0210	0220	0230	0240	0250		
E	0260						
	0270	0280	0290	0300	0310	*0315	

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A	0320	0330	0340	0350	0360	0370
B	0380	0390	0400	0410	0420	0430
C	0440	0450	0460	0470	0480	0490
D	0500	0510	0520	0530	0540	0550
E	0560	0570	0580	0590	0600	0610 *0615

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

a Enter the letter from Part I that identifies the property ▶ +0620. If Part II applies to more than one property, attach a separate statement. *0630

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ 0640.
(2) For any prior tax years ▶ 0650.

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

Name of charitable organization (donee)
0660

Address (number, street, and room or suite no.)
0670

City or town, state, and ZIP code
0680 0690 0700

d For tangible property, enter the place where the property is located or kept ▶ 0710

e Name of any person, other than the donee organization, having actual possession of the property ▶ 0720

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

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

Yes	No
+0730	+0740

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

+0750	+0760

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

+0770	+0780

Name(s) shown on your income tax return

Identifying number

0800

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. Exception. Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the Note in Part I below.

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

- 4 Check type of property: 0810 Art* (contribution of \$20,000 or more) 0830 Real Estate 0850 Gems/Jewelry 0870 Stamp Collections 0820 Art* (contribution of less than \$20,000) 0840 Coin Collections 0860 Books 0880 Other

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

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

Table with 5 main rows (A-E) and 8 columns: (a) Description of donated property, (b) Physical condition, (c) Appraised fair market value, (d) Date acquired, (e) How acquired, (f) Donor's cost, (g) Amount received, (h) Amount claimed as a deduction, (i) Average trading price.

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions. *1250

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. 1260 1270

Signature of taxpayer (donor)

Date

Part III Declaration of Appraiser

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

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

Sign Here

Signature

Title

Date of appraisal

Business address (including room or suite no.)

1280

Identifying number

1320

City or town, state, and ZIP code

1290

1300

1310

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

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

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form.

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

Name of charitable organization (donee)

1340

Employer identification number

1325

1330

1390

Address (number, street, and room or suite no.)

1350

City or town, state, and ZIP code

1360

1370

1380

Authorized signature

Title

Date



Form **8308**

(Rev. March 2000)

Department of the Treasury
Internal Revenue Service**Report of a Sale or Exchange of
Certain Partnership Interests**

OMB No. 1545-0941

▶ Please print or type.

Name of partnership	Telephone number () 0035	Employer identification number :
---------------------	----------------------------------	-------------------------------------

Number, street, and room or suite no. If a P.O. box, see instructions.

0040

City or town, state, and ZIP code

0050 0060 0070

Part I Transferor Information (Beneficial owner of the partnership interest immediately before the transfer of that interest)

Name 0080 0090 0100	Identifying number 0110
---------------------------------	----------------------------

Number and street (including apt. no.)

0120 0130

City or town, state, and ZIP code

0140 0150 0160

Notice to Transferors: *The information on this form has been supplied to the Internal Revenue Service. The transferor in a section 751(a) exchange is required to treat a portion of the gain realized from the exchange as ordinary income. For more details, see **Pub. 541, Partnerships.*****Statement by Transferor:** *The transferor in a section 751(a) exchange is required under Regulations section 1.751-1(a)(3) to attach a statement relating to the sale or exchange to his or her return. See **Instructions to Transferors** on page 2 for more details.***Part II Transferee Information** (Beneficial owner of the partnership interest immediately after the transfer of that interest)

Name 0170 0180 0190	Identifying number 0200
---------------------------------	----------------------------

Number and street (including apt. no.)

0210 0220

City or town, state, and ZIP code

0230 0240 0250

Part III Date of Sale or Exchange of Partnership Interest ▶ / / 0260**Sign Here Only if You
Are Filing This Form by
Itself and Not With Form
1065 or Form 1065-B**

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



Signature of general partner or limited liability company member



Date

General Instructions*Section references are to the Internal Revenue Code unless otherwise noted.***Purpose of Form.** Form 8308 is filed by a partnership to report the sale or exchange by a partner of all or part of a partnership interest where any money or other property received in exchange for the interest is attributable to unrealized receivables or inventory items (i.e., where there has been a section 751(a) exchange).**Who Must File.** A partnership must file a separate Form 8308 for each section 751(a) exchange of an interest in such partnership. See Regulations section 1.6050K-1.**Note:** *Form 8308 does not have to be filed if, under section 6045, **Form 1099-B, Proceeds From Broker and Barter Exchange Transactions**, is required to be filed with respect to the sale or exchange.*

A partnership must file Form 8308 once the partnership has notice of the section 751(a) exchange. The partnership has such notice when either:

1. The partnership receives written notification of the exchange from the transferor that includes the names and addresses of both parties to the exchange, the identifying numbers of the transferor and (if known) of the transferee, and the date of the exchange; or

2. The partnership has knowledge that there has been a transfer of a partnership interest and, at the time of the transfer, the partnership had any unrealized receivables or inventory items.

No returns or statements are required under section 6050K if the transfer was not a section 751(a) exchange. For example, a transfer which in its entirety constitutes a gift for Federal income tax purposes is not a section 751(a) exchange.

A partnership may rely on a written statement from the transferor that the transfer was not a section 751(a) exchange unless the partnership has knowledge to the contrary. If a partnership is in doubt whether partnership property constitutes unrealized receivables or inventory items or whether a transfer constitutes a section 751(a) exchange, the partnership may file Form 8308 to avoid the risk of incurring a penalty for failure to file.

When To File. Generally, file Form 8308 as an attachment to Form 1065 or Form 1065-B for the tax year of the partnership that includes the last day of the calendar year in which the section 751(a) exchange took place. Form 8308 is due at the time for filing the partnership return, including extensions.

If, however, a partnership is notified of a section 751(a) exchange after it has filed its partnership return, file Form 8308 separately, within 30 days of notification, with the service center where Form 1065 or Form 1065-B was filed.

Copies of Form 8308 To Be Furnished to Transferor and Transferee. All partnerships required to file Form 8308 must furnish a copy of the form to each transferor and transferee by January 31 of the year following the calendar year in which the section 751(a) exchange occurred or, if later, 30 days after the partnership has notice of the exchange.

If the partnership does not know the identity of the beneficial owner of an interest in the partnership, the record holder of the interest is treated as the transferor or transferee.

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions on back.
▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Number of Forms 8609 attached ▶	0020		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609), line 1)	2	0030	*0025
3a	Qualified basis of low-income buildings (total from attached Schedules A (Form 8609), line 3)	3a	0040	
b	Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule.			
(i)	0050	(ii)	0060	
(i)	0070	(ii)	0080	
(iii)	0090	(iv)	0100	*0105
4	Current year credit from attached Schedules A (Form 8609) (see instructions)	4	0110	
5	Low-income housing credits from pass-through entities (if more than one entity, see instructions):			
	If you are a—	Then enter the total of the current year credits from—		
a	Shareholder	Schedule K-1 (Form 1120S), lines 12b(1) and (2)		
b	Partner	Schedule K-1 (Form 1065), lines 12a(1) and (2), or Schedule K-1 (Form 1065-B), box 8		
c	Beneficiary	Schedule K-1 (Form 1041), line 14		
			0115	
			EIN of pass-through entity	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 through 18 or file Form 3800	6	0130	*0125
7	Current year credit or passive activity credit (see instructions)	7	0140	

Part II Allowable Credit

8	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	8	0150
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return.			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
9	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}	9	0160
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
10	Add lines 8 and 9	10	0170	
11a	Foreign tax credit	11a	0180	
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b	0190	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	0200	
d	Education credits (Form 8863, line 18)	11d	0210	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	0215	
f	Child tax credit (Form 1040, line 49)	11f	0220	
g	Mortgage interest credit (Form 8396, line 11)	11g	0230	
h	Adoption credit (Form 8839, line 18)	11h	0240	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	0250	
j	Possessions tax credit (Form 5735, line 17 or 27)	11j	0260	
k	Credit for fuel from a nonconventional source	11k	0270	
l	Qualified electric vehicle credit (Form 8834, line 20)	11l	0280	
m	Add lines 11a through 11l	11m	0290	
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12	0300	
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	0320	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	0330	
15	Tentative minimum tax (see instructions)	15	0335	
16	Enter the greater of line 14 or line 15.	16	0340	
17	Subtract line 16 from line 12. If zero or less, enter -0-	17	0350	
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions	18	0360	

**Asset Acquisition Statement
 Under Section 1060**

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

Name as shown on return	Identifying number as shown on return 0010
-------------------------	--

Check the box that identifies you:
0020 Purchaser Seller **0030**

Part I General Information

1 Name of other party to the transaction 0040	Other party's identifying number 0050
--	---

Address (number, street, and room or suite no.)

0060

City or town, state, and ZIP code

0070 **0080** **0090**

2 Date of sale 0100	3 Total sales price (consideration) 0110
--	---

Part II Assets Transferred—All filers of an original statement must complete.

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$ 0120	\$ 0130
Class II	\$ 0140	\$ 0150
Class III	\$ 0160	\$ 0170
Class IV	\$ 0180	\$ 0190
Class V	\$ 0200	\$ 0210
Class VI and VII	\$ 0220	\$ 0230
Total	\$ 0240	\$ 0250

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? **0260** Yes No **0270**
 If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? **0280** Yes No **0290**

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? **0300** Yes No **0310**
 If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions. ***0315**

Low-Income Housing Credit Allocation Certification

OMB No. 1545-0988

**Do not file separately. The building owner must attach Form 8586,
Form 8609, and Schedule A (Form 8609) to its Federal income tax return.**

Attachment
Sequence No. **36**

Part I Allocation of Credit—Completed by Housing Credit Agency Only

0010 Check if: Addition to Qualified Basis Amended Form **0020 NO ENTRY**

A Address of building (do not use P. O. box)(see instructions) 0030 0040 0050 0060	B Name and address of housing credit agency 0070 0080 0090 0100 0110
C Name, address, and TIN of building owner receiving allocation 0120 0130 0140 0150 0160 TIN ▶ 0165	D Employer identification number of agency 0170 E Building identification number (BIN) 0180

1a Date of allocation ▶ / / 0190	b Maximum housing credit dollar amount allowable	1b	0200
2 Maximum applicable credit percentage allowable		2	0210 %
3a Maximum qualified basis		3a	0220
0230 b Check here <input type="checkbox"/> if the eligible basis used in the computation of line 3a was increased under the high-cost area provisions of section 42(d)(5)(C). Enter the percentage to which the eligible basis was increased (see instructions)		3b	0240 1 _ _ %
4 Percentage of the aggregate basis financed by tax-exempt bonds. (If zero, enter -0-.)		4	0250 %
5 Date building placed in service ▶ / / 0260			

6 Check the box that describes the allocation for the building (check one only) **0280** **0290**
 0270 a Newly constructed and federally subsidized **b** Newly constructed and **not** federally subsidized **c** Existing building
 0300 d Sec. 42(e) rehabilitation expenditures federally subsidized **e** Sec. 42(e) rehabilitation expenditures **not** federally subsidized **0310**

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code, and that I have examined Part I of this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official Name (please type or print) Date

Part II First-Year Certification—Completed by Building Owner for First Year of Credit Period Only

7a Date building placed in service ▶ / / 0320	b Eligible basis of building (see instructions)	7b	0330
8a Original qualified basis of the building at close of first year of credit period		8a	0340
b Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)?	0350 <input type="checkbox"/> Yes <input type="checkbox"/> No 0355		
9a If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(i)(2)(B)? 0360	<input type="checkbox"/> Yes <input type="checkbox"/> No 0365		
b Do you elect to reduce eligible basis by disproportionate costs of non-low-income units (section 42(d)(3))? 0370	<input type="checkbox"/> Yes <input type="checkbox"/> No 0375		
10 Check the appropriate box for each election:			
a Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) 0380	<input type="checkbox"/> Yes <input type="checkbox"/> No 0385		
b Elect not to treat large partnership as taxpayer (section 42(j)(5)) 0400 0410 0390	<input type="checkbox"/> Yes		
c Elect minimum set-aside requirement (section 42(g)) (see instructions) <input type="checkbox"/> 20-50 <input type="checkbox"/> 40-60 0420 <input type="checkbox"/> 25-60 (N.Y.C. only)			
d Elect deep-rent-skewed project (section 142(d)(4)(B)) (see instructions) 0430	<input type="checkbox"/> 15-40		

Note: A separate **Schedule A (Form 8609)**, Annual Statement, for each building must be attached to the corresponding Form 8609 for each year of the 15-year compliance period.

Caution: Read the instructions under **Signature (page 4)** before signing this part.
Under penalties of perjury, I declare that the above building continues to qualify as a part of a qualified low-income housing project and meets the requirements of Internal Revenue Code section 42 and that the qualified basis of the building has has not decreased for this tax year. I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

*0455

Signature Taxpayer identification number Date
Name (please type or print) **0480**

Recapture of Low-Income Housing Credit

▶ Attach to your return.

OMB No. 1545-1035

Note: Complete a separate Form 8611 for each building to which recapture applies.

Attachment
Sequence No. **90**

A Name(s) shown on return			B Identifying number		
C Address of building (as shown on Form 8609) 0020 0030 0040 0050			D Building identification number (BIN) 0060		E Date placed in service (from Form 8609) 0070
F If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:					
(1) Issuer's name 0080			(2) Date of issue 0090		
(3) Name of issue 0100			(4) CUSIP number 0110		

Note: If recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust), skip lines 1 - 7 and go to line 8.

1 Enter total credits reported on Form 8586 in prior years for this building	1	0120	
2 Credits included on line 1 attributable to additions to qualified basis (see instructions)	2	0130	
3 Credits subject to recapture. Subtract line 2 from line 1	3	0140	
4 Credit recapture percentage (see instructions)	4	0150	
5 Accelerated portion of credit. Multiply line 3 by line 4	5	0160	
6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions)	6	0170	
7 Amount of accelerated portion recaptured. Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 13. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share on the appropriate line of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)	7	0180	
8 Enter recapture amount from flow-through entity.	8	0190	
9 Enter accelerated portion of the unused credit attributable to this building (see instructions)	9	0200	
10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0-	10	0210	
11 Enter interest on the line 10 recapture amount (see instructions) 0215	11	0220	
12 Total recapture. Add lines 10 and 11. Enter here and on the appropriate line of your tax return. If more than one Form 8611 is filed, add the line 12 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions	12	0230	

Only Section 42(j)(5) partnerships need to complete lines 13 and 14.

13 Enter interest on the line 7 recapture amount (see instructions).	13	0240	
14 Total recapture. Add lines 7 and 13 (see instructions)	14	0250	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use this form if you must recapture part of the low-income housing credit you took in previous years because:

- The qualified basis of a building decreased from one year to the next, or
- You disposed of the building or an ownership interest in it, and you did not post a satisfactory bond or pledge eligible U.S. Treasury securities as collateral. For details on how to avoid recapture on a building disposition, see section 42(j)(6); **Form 8693**, Low-Income Housing Credit Disposition Bond; and Rev. Proc. 99-11, 1999-2 I.R.B. 14.

Note: If the decrease in qualified basis is because of a change in the amount for which you are financially at risk on the building, then you must first recalculate the amount of credit taken in prior years under section 42(k) before you calculate the recapture amount on this form.

To complete this form you will need copies of the following forms that you have filed:

Form 8586, Low-Income Housing Credit (and **Form 3800**, General Business Credit, if applicable); **Form 8609**, Low-Income Housing Credit Allocation Certification; **Schedule A (Form 8609)**, Annual Statement; and Form 8611.

Note: Flow-through entities must give partners, shareholders, and beneficiaries the information that is reported in items C, D, E, and F of Form 8611.

Generally, recapture applies if:

- You dispose of a building or an ownership interest in it;
- There is a decrease in the qualified basis of the building from one year to the next; or
- The building no longer meets the minimum set-aside requirements of section 42(g)(1), the gross rent requirement of section 42(g)(2), or the other requirements for the units which are set aside.

However, recapture **does not** apply if:

- You disposed of the building or an ownership interest in it and you posted a satisfactory bond or pledged eligible U.S.

Treasury securities as collateral (for details, see section 42(j)(6); Form 8693; and Rev. Proc. 99-11);

- You disposed of an ownership interest in a building that you held through an electing large partnership;
- The decrease in qualified basis does not exceed the additions to qualified basis for which credits were allowable in years after the year the building was placed in service;
- You correct a noncompliance event within a reasonable period after it is discovered or should have been discovered;
- The credit did not reduce your tax liability (but you must adjust the allowable general business credit carryback and carryforward); or
- The qualified basis is reduced because of a casualty loss, provided the property is restored or replaced within a reasonable period.

Recordkeeping Requirements

To verify changes in qualified basis from year to year, you must keep, for 3 years after the 15-year compliance period ends, a copy of all Forms 8586, 8609, Schedule A (Form 8609), 8611, and 8693.

Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

Attachment
Sequence No. **69**

Name of shareholder 0010	Identifying number (see page 2 of instructions) 0020
Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) 0030	Shareholder tax year: calendar year 20.... or other tax year beginning , 2007 and ending 0080
City or town, state, and ZIP code or country 0040 0050 0060 0065 0090 0100 0110 0120 0130 0140	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) 0150	Employer identification number (if any) 0200
Address (Enter number, street, city or town, and country.) 0160 0170 0180 0190 0195	Tax year of company or fund: calendar year 20 or other tax year beginning 0210 , 20 and ending 0220 , 20

Part I Elections (See instructions.)

- 0230 A Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 1a through 2c of Part II.*
- 0240 B Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 10f of Part IV.*
- 0250 C Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 10e. @0255 "STMBnn" or BLANK*
- 0260 D Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 3a through 4c of Part II to calculate the tax that may be deferred.*
Note: *If any portion of line 1a or line 2a of Part II is includible under section 551 or 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*
- 0270 E Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC, or, if I qualify, my share of the PFIC's post-1986 earnings and profits deemed distributed, on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 10f of Part IV.*
- 0280 F Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part III.*

Part II Income From a Qualified Electing Fund (QEF). All QEF shareholders complete lines 1a through 2c. If you are making Election D, also complete lines 3a through 4c. (See page 5 of instructions.)

1a Enter your pro rata share of the ordinary earnings of the QEF	1a	0290		
b Enter the portion of line 1a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	1b	0300		
c Subtract line 1b from line 1a. Enter this amount on your tax return as dividend income	1c			0310
2a Enter your pro rata share of the total net capital gain of the QEF	2a	0320		
b Enter the portion of line 2a that is included in income under section 551 or 951 or that may be excluded under section 1293(g)	2b	0330		
c Subtract line 2b from line 2a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.)	2c			0340
3a Add lines 1c and 2c	3a			0350
b Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.)	3b	0360	@0365 "STMBnn" or BLANK	
c Enter the portion of line 3a not already included in line 3b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year	3c	0370		
d Add lines 3b and 3c	3d			0380
e Subtract line 3d from line 3a, and enter the difference (if zero or less, enter amount in brackets) Important: <i>If line 3e is greater than zero, and no portion of line 1a or 2a is includible in income under section 551 or 951, you may make Election D with respect to the amount on line 3e.</i>	3e			0390
4a Enter the total tax for the tax year (See instructions.)	4a	0400		
b Enter the total tax for the tax year determined without regard to the amount entered on line 3e	4b	0410		
c Subtract line 4b from line 4a. This is the deferred tax, the time for payment of which is extended by making Election D. See instructions.	4c			0420

Part III Gain or (Loss) From Mark-to-Market Election (See page 5 of instructions.)

5	Enter the fair market value of your PFIC stock at the end of the tax year	5	0450
6	Enter your adjusted basis in the stock at the end of the tax year	6	0460
7	Excess. Subtract line 6 from line 5. If a gain, stop here. Include this amount as ordinary income on your tax return. If a loss, go to line 8	7	0470
8	Enter any unreversed inclusions (as defined in section 1296(d)). See instructions.	8	0480
9	Enter the smaller of line 7 or line 8. Include this amount as an ordinary loss on your tax return	9	0490

Part IV Distributions and Disposition of Stock in a Section 1291 Fund (See page 6 of instructions.)

Complete a **separate Part IV** for each excess distribution.

10a	Enter your total distributions from the PFIC during the current tax year. If the holding period of the PFIC stock began in the current tax year, this amount is dividend income to the extent there are accumulated earnings and profits	10a	0500
b	Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the company for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year).	10b	0510
c	Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.)	10c	0520
d	Multiply line 10c by 125%. Enter the lesser of line 10a or line 10d as a dividend on your income tax return	10d	0530
e	Subtract line 10d from line 10a. This amount, if more than zero, is the total excess distribution. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year	10e	0540
f	Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11	10f	0550
11a	Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. @0555 "STMbnn"		
b	Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income	11b	0560
c	Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)	11c	0570
d	Foreign tax credit. (See instructions.)	11d	0580
e	Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.)	11e	0590
f	Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)	11f	0600 *0605

Part V Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections

Complete a separate column for each outstanding election. Complete lines 9 and 10 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
1 Tax year of outstanding election	0610	0710	0810	0910	1010	1110
2 Undistributed earnings to which the election relates	0620	0720	0820	0920	1020	1120
3 Deferred tax	0630	0730	0830	0930	1030	1130
4 Interest accrued on deferred tax (line 3) as of the filing date	0640	0740	0840	0940	1040	1140
5 Event terminating election	0650	0750	0850	0950	1050	1150
6 Earnings distributed or deemed distributed during the tax year	0660	0760	0860	0960	1060	1160
7 Deferred tax due with this return	0670	0770	0870	0970	1070	1170
8 Accrued interest due with this return.	0680	0780	0880	0980	1080	1180
9 Deferred tax outstanding after partial termination of election	NUMERIC OR BLANK 0690	NUMERIC OR BLANK 0790	NUMERIC OR BLANK 0890	NUMERIC OR BLANK 0990	NUMERIC OR BLANK 1090	NUMERIC OR BLANK 1190
10 Interest accrued after partial termination of election	NUMERIC OR BLANK 0700	NUMERIC OR BLANK 0800	NUMERIC OR BLANK 0900	NUMERIC OR BLANK 1000	NUMERIC OR BLANK 1100	NUMERIC OR BLANK 1200 *1210



Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

▶ See separate instructions. ▶ Please print or type.

For the filing year beginning **0010**, and ending **0020**. See page 3 of the instructions.

<p>Name</p>	<p>A Identifying number</p>
<p>Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return</p> <p>Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions.</p>	<p>B Check applicable box to show type of taxpayer:</p> <p>0090 <input type="checkbox"/> Corporation 0120 <input type="checkbox"/> S corporation "X"</p> <p>0100 <input type="checkbox"/> Individual 0130 <input type="checkbox"/> Partnership OR</p> <p>0110 <input type="checkbox"/> Estate or trust BLANK</p>
<p>City or town, state, and ZIP code</p>	

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that holds one or more long-term contracts to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity	Employer identification number
0140	*0145
	0150

Part I Regular Method

	Date of each prior year to which interest computation relates:				(d) Totals (Add columns (a), (b), and (c).)
	0160 (a) Year ended mo. yr.	0250 (b) Year ended mo. yr.	0340 (c) Year ended mo. yr.		
1 Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior year(s) from line 3, Form 8697, for the most recent filing year that affects the prior year(s)	0170	0260	0350		
2 Adjustment to income to reflect the difference between: (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the actual contract price and costs, and (b) the amount of income reported for such contracts based on estimated contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	*0185	*0275	*0365		
	0180 *0187	0270 *0277	0360 *0367		
3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2	0190	0280	0370		
4 Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See page 3 of the instructions.	0200	0290	0380		
5 Income tax liability shown on return (or as previously adjusted) for the prior year(s). See page 3 of the instructions. If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior year(s)	0210	0300	0390		
6 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Line 4 minus line 5	0220	0310	0400		
7 Interest due on increase, if any, shown on line 6. See page 3 of the instructions for computation	0230 *0235	0320 *0325	0410 *0415		0430
8 Interest to be refunded on decrease, if any, shown on line 6. See page 3 of the instructions for computation	0240 *0245	0330 *0335	0420 *0425		0440
9 Net amount of INTEREST TO BE REFUNDED TO YOU . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 4 of the instructions					0450
10 Net amount of INTEREST YOU OWE . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return					0460

Part II Simplified Marginal Impact Method

	Date of each prior year to which interest computation relates:						(d) Totals (Add columns (a), (b), and (c).)
	0500 (a) Year ended mo. yr.		0600 (b) Year ended mo. yr.		0700 (c) Year ended mo. yr.		
1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	0510	0610	0710				
	*0515	*0615	*0715				
	*0517	*0617	*0717				
2 Increase (or decrease) in regular tax for prior year(s). Multiply line 1 in each column by the applicable regular tax rate. See page 5 of the instructions Note: For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2.	0520	0620	0720				
3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 5 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement	0530	*0535	0630	*0635	0730	*0735	
4 Increase (or decrease) in alternative minimum tax (AMT) for prior year(s). Multiply line 3 in each column by the applicable AMT rate. See page 5 of the instructions.	0540		0640		0740		
5 Enter the amount from line 2 or line 4, whichever is greater. See page 5 of the instructions if either amount is negative Pass-through entities: Skip line 6 and enter on line 7 the amount from line 5.	0550		0650		0750		
6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method, and after net operating loss, capital loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5	0560		0660		0760		
7 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number	0570		0670		0770		
8 Interest due on increase, if any, shown on line 7. See page 5 of the instructions for computation	0580		0680		0780	0800	
9 Interest to be refunded on decrease, if any, shown on line 7. See page 5 of the instructions for computation	0590		0690		0790	0810	
10 Net amount of INTEREST TO BE REFUNDED TO YOU . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; DO NOT attach it to your tax return. See page 5 of the instructions						0820	
11 Net amount of INTEREST YOU OWE . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 5 of the instructions for where to include this amount on your return						0830	

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

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

Signature(s) _____ Date _____

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address			EIN
				ZIP code



Name(s) shown on return

Identifying number
0010

Part I Current Year Credit

1	Qualified clinical testing expenses paid or incurred during the tax year	1	0020	
2	Current year credit. Multiply line 1 by 50% (.50) (see instructions)	2	0030	
3	Pass-through orphan drug credits from an S corporation, partnership, estate, or trust	3	0040	
4	Current year credit. Add lines 2 and 3 0045 - NO ENTRY.	4	0050	

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	5	0060	
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	6	0070	
7	Add lines 5 and 6	7	0080	
8a	Foreign tax credit	8a	0090	
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110	
d	Education credits (Form 8863, line 18)	8d	0120	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125	
f	Child tax credit (Form 1040, line 49)	8f	0130	
g	Mortgage interest credit (Form 8396, line 11)	8g	0140	
h	Adoption credit (Form 8839, line 18)	8h	0150	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0160	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0170	
k	Credit for fuel from a nonconventional source	8k	0180	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190	
m	Add lines 8a through 8l.	8m	0200	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0210	
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0240	
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	0245	
13	Enter the greater of line 11 or line 12	13	0250	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0260	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0270	

General Instructions

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

Purpose of Form

Use Form 8820 to claim the orphan drug credit. The credit is 50% of qualified clinical testing expenses paid or incurred during the tax year. See section 45C and Regulations section 1.28-1 for details.

Who Must File

An individual, estate, trust, organization, or corporation that elects to claim an orphan drug credit, or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return.

Definitions

Qualified clinical testing expenses. Generally, qualified clinical testing expenses are amounts paid or incurred by the taxpayer that would be described as qualified research expenses under section 41, with two modifications:

- In sections 41(b)(2) and (3), "clinical testing" is substituted for "qualified research" **and**

Like-Kind Exchanges
 (and section 1043 conflict-of-interest sales)

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

0010

Part I Information on the Like-Kind Exchange

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

1	Description of like-kind property given up ▶	0020	*0025	
2	Description of like-kind property received ▶	0030	*0035	
3	Date like-kind property given up was originally acquired (month, day, year)	3	/ 0040 /	
4	Date you actually transferred your property to other party (month, day, year)	4	/ 0050 /	
5	Date like-kind property you received was identified by written notice to another party (see instructions for 45-day written notice requirement) (month, day, year)	5	/ 0060 /	
6	Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/ 0070 /	
7	Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part III	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		0080	0100	

Part II Related Party Exchange Information

8	Name of related party	Relationship to you	Related party's identifying number
	0110	0170	0120
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)		
	0130	0140	0150
		0160	

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party directly or indirectly (such as through an intermediary) sell or dispose of any part of the like-kind property received from you in the exchange? Yes No **0180 0185**

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of any part of the like-kind property you received? Yes No **0190 0195**

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

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

0200 a The disposition was after the death of either of the related parties.

0210 b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

+0220 c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). **@0225**

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

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

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

12	Fair market value (FMV) of other property given up	12	0230	
13	Adjusted basis of other property given up	13	0240	
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	0250	
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)	15	0260	
16	FMV of like-kind property you received	16	0270	
17	Add lines 15 and 16	17	0280	
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses not used on line 15 (see instructions)	18	0290	
19	Realized gain or (loss). Subtract line 18 from line 17	19	0300	*0305
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0310	
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)	21	0320	
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)	22	0330	
23	Recognized gain. Add lines 21 and 22	23	0340	*0345
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	0350	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23	25	0360	

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

Your social security number

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

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

26	Enter the number from the upper right corner of your certificate of divestiture. (Do not attach a copy of your certificate. Keep the certificate with your records.)	0380	-
27	Description of divested property	0390	*0395
28	Description of replacement property	0400	*0405
29	Date divested property was sold (month, day, year)	29	/0410 /
30	Sales price of divested property (see instructions)	30	0420
31	Basis of divested property	31	0430
32	Realized gain. Subtract line 31 from line 30	32	0440
33	Cost of replacement property purchased within 60 days after date of sale	33	0450
34	Subtract line 33 from line 30. If zero or less, enter -0-	34	0460
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)	35	0470
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)	36	0480
37	Deferred gain. Subtract the sum of lines 35 and 36 from line 32	37	0490
38	Basis of replacement property. Subtract line 37 from line 33	38	0500

General Instructions

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

Purpose of Form

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

Multiple exchanges. If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary Form 8824, enter **only** your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see the instructions for line 7 on page 3).

Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or

character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are not like-kind properties. See **Pub. 544**, Sales and Other Dispositions of Assets, for more details.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

Deferred exchanges. A deferred exchange occurs when the property **received** in the exchange is not received at the same time as the transfer of the property **given up**. For a deferred exchange to qualify as like-kind, you must comply with the 45-day written notice and receipt requirements explained in the instructions for lines 5 and 6.

Multi-asset exchanges. A multi-asset exchange involves the transfer and receipt of more than one group of like-kind properties. For example, an exchange of

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

2003

Department of the Treasury
Internal Revenue Service

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Name

Employer identification number

0010

1 Show the kind and location of each property. See page 2 for additional properties.

A 0020

B 0230

C 0420

D 0610

	Properties								
		A		B		C		D	
2 Rental Real Estate Income	2	0040		0240		0430		0620	
2 Gross rents									
3 Rental Real Estate Expenses	3	0050		0250		0440		0630	
3 Advertising									
4 Auto and travel	4	0060		0260		0450		0640	
5 Cleaning and maintenance	5	0070		0270		0460		0650	
6 Commissions	6	0080		0280		0470		0660	
7 Insurance	7	0090		0290		0480		0670	
8 Legal and other professional fees	8	0100		0300		0490		0680	
9 Interest	9	0110		0310		0500		0690	
10 Repairs	10	0120		0320		0510		0700	
11 Taxes	11	0130		0330		0520		0710	
12 Utilities	12	0140		0340		0530		0720	
13 Wages and salaries	13	0150		0350		0540		0730	
14 Depreciation (see instructions)	14	0160		0360		0550		0740	
15 Other (list) ▶	15	0170		0370		0560		0750	
*0210		0180		0380		0570		0760	
.		0190		0390		0580		0770	
.		0200		0400		0590		0780	
16 Total expenses for each property. Add lines 3 through 15	16	0220		0410		0600		0790	
17 Total gross rents. Add gross rents from line 2, columns A through H	17	0800***							
18 Total expenses. Add total expenses from line 16, columns A through H	18	(0810***)							
19 Net gain (loss) from Form 4797, Part II, line 18, from the disposition of property from rental real estate activities	19	0820							
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a	0830							
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed: *0840									
(1) Name		(2) Employer identification number							
.		0850		0860					
.		0870		0880					
.		0890		0900					
21 Net income (loss) from rental real estate activities. Combine lines 17 through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21	0910							

1 Show the kind and location of each property.
 E 0950
 F 1150
 G 1340
 H 1530

		Properties			
		E	F	G	H
Rental Real Estate Income					
2 Gross rents	2	0960	1160	1350	1540
Rental Real Estate Expenses					
3 Advertising	3	0970	1170	1360	1550
4 Auto and travel	4	0980	1180	1370	1560
5 Cleaning and maintenance	5	0990	1190	1380	1570
6 Commissions	6	1000	1200	1390	1580
7 Insurance	7	1010	1210	1400	1590
8 Legal and other professional fees	8	1020	1220	1410	1600
9 Interest	9	1030	1230	1420	1610
10 Repairs	10	1040	1240	1430	1620
11 Taxes	11	1050	1250	1440	1630
12 Utilities	12	1060	1260	1450	1640
13 Wages and salaries	13	1070	1270	1460	1650
14 Depreciation (see instructions)	14	1080	1280	1470	1660
15 Other (list) ▶ *1090	15	+1100	+1290	+1480	+1670
.....		+1110	+1300	+1490	+1680
.....		+1120	+1310	+1500	+1690
.....		+1130	+1320	+1510	+1700
16 Total expenses for each property. Add lines 3 through 15.	16	1140	1330	1520	1710

Instructions

Section references are to the Internal Revenue Code.

Purpose of form. Partnerships and S corporations use Form 8825 to report income and deductible expenses from rental real estate activities, including net income (loss) from rental real estate activities that flow through from partnerships, estates, or trusts.

- Before completing this form, be sure to read:
 - **Passive Activity Limitations** in the instructions for Form 1065 or Form 1120S, or **Passive Loss Limitation Activities** in the instructions for Form 1065-B, especially for the definition of "rental activity."
 - **Extraterritorial Income Exclusion** in the instructions for Form 1065, 1065-B, or 1120S.

Lines 1 through 21. Form 8825 provides space for up to eight properties. If there are more than eight properties, complete and attach additional Forms 8825.

The number of columns to be used for reporting income and expenses on this form may differ from the number of rental real estate activities the partnership or S corporation has for purposes of the passive activity limitations. For example, a partnership owns two apartment buildings, each located in a different city. For purposes of the passive activity limitations, the partnership grouped both buildings into a single activity. Although the partnership has only one rental real estate activity, it must report the income and deductions for each building in separate columns.

However, if the partnership or S corporation has more than one rental real estate activity, attach a statement to Schedule K that reports the net income (loss) for each separate activity. Also, attach a statement to each Schedule K-1 that reports each partner's or shareholder's share of the net income (loss) for each separate activity (except for limited partners in an electing large partnership). See **Passive Activity Reporting Requirements** in the instructions for Form 1065, Form 1065-B, or Form 1120S for additional information that must be provided for each activity.

Complete lines 1 through 16 for each property. But complete lines 17 through 21 on only one Form 8825. The figures on lines 17 and 18 should be the combined totals of all forms.

- Do not** report on Form 8825 any:
 - Income or deductions from a trade or business activity or a rental activity other than rental real estate.
 - Portfolio income or deductions.
 - Section 179 expense deduction.
 - Other items that must be reported separately to the partners or shareholders.
 - Commercial revitalization deductions.

Line 1. Show the kind of property rented out (e.g., "apartment building"). Give the street address, city or town, and state.

Line 14. The partnership or S corporation may claim a depreciation deduction each year for rental property (except for land, which is not depreciable). If the partnership or S corporation placed property in service during the current tax

year or claimed depreciation on any vehicle or other listed property, complete and attach **Form 4562**, Depreciation and Amortization. See Form 4562 and its instructions to figure the depreciation deduction.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 hr., 27 min.; **Learning about the law or the form**, 34 min.; **Preparing the form**, 1 hr., 37 min.; **Copying, assembling, and sending the form to the IRS**, 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.



Name(s) shown on return

Identifying number

Part I Current Year Credit

1	Total eligible access expenditures (see instructions)	1	0020	*0025
2	Minimum amount	2	\$ 250	00
3	Subtract line 2 from line 1. If zero or less, enter -0-	3	0030	
4	Maximum amount	4	\$10,000	00
5	Enter the smaller of line 3 or line 4.	5	0040	
6	Multiply line 5 by 50% (.50)	6	0050	
7	Disabled access credits from pass-through entities:			
	If you are a- Then enter the total of the current year disabled access credits from-			
	a Shareholder Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	7	0060	
	b Partner Schedule K-1 (Form 1065), lines 12c, 12d, or 13			
8	Current year credit. Add lines 6 and 7, but do not enter more than \$5,000	8	0070	

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

9	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	9	0080
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
10	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}	10	0090
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
11	Add lines 9 and 10		11	0100
12a	Foreign tax credit	12a	0110	
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b	0120	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c	0130	
d	Education credits (Form 8863, line 18)	12d	0140	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e	0145	
f	Child tax credit (Form 1040, line 49)	12f	0150	
g	Mortgage interest credit (Form 8396, line 11)	12g	0160	
h	Adoption credit (Form 8839, line 18)	12h	0170	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i	0180	
j	Possessions tax credit (Form 5735, line 17 or 27) NO ENTRY	12j	0190	
k	Credit for fuel from a nonconventional source	12k	0200	
l	Qualified electric vehicle credit (Form 8834, line 20)	12l	0210	
m	Add lines 12a through 12l	12m	0220	
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13	0230	
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14	0250	
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	0260	
16	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}	16	0265
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
17	Enter the greater of line 15 or line 16	17	0270	
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	0280	
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions	19	0290	

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number
0010

Part I Current Year Credit

1	Qualified enhanced oil recovery costs (see instructions)	1	0020
2	Multiply line 1 by 15% (.15)	2	0030
3	Enhanced oil recovery credits from pass-through entities: If you are a— Then enter the total of the current year credits from— a Shareholder Schedule K-1 (Form 1120S), lines 12d, 12e, or 13 b Partner Schedule K-1 (Form 1065), lines 12c, 12d, or 13	3	0040
4	Current year credit. Add lines 2 and 3	4	0050

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return	5	0060
6	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	6	0070
7	Add lines 5 and 6	7	0080
8a	Foreign tax credit	8a	0090
8b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100
8c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110
8d	Education credits (Form 8863, line 18)	8d	0120
8e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125
8f	Child tax credit (Form 1040, line 49)	8f	0130
8g	Mortgage interest credit (Form 8396, line 11)	8g	0140
8h	Adoption credit (Form 8839, line 18)	8h	0150
8i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0160
8j	Possessions tax credit (Form 5735, line 17 or 27) NO ENTRY	8j	0170
8k	Credit for fuel from a nonconventional source	8k	0180
8l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190
8m	Add lines 8a through 8l	8m	0200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0240
12	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	12	0245
13	Enter the greater of line 11 or line 12	13	0250
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0260
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0270

General Instructions

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

Purpose of Form

Use Form 8830 to claim the enhanced oil recovery credit.

An owner of an operating mineral interest may claim or elect not to claim this credit any time within 3 years from the due date (excluding extensions) of its return on either its original or an amended return. This credit is part of the general business credit.

Amount of Credit

The credit generally is 15% of qualified costs for the year, but is reduced when the reference price per barrel exceeds the base value of \$28 (as adjusted by inflation). For 2003, there is no reduction of the credit.

Entity Classification Election

Type or Print	Name of entity	EIN ▶	0010
	Number, street, and room or suite no. If a P.O. box, see instructions. 0020		
	City or town, state, and ZIP code. If a foreign address, enter city, province or state, postal code and country. 0030 0040 0050		

1 Type of election (see instructions):

0060 a Initial classification by a newly-formed entity.

0070 b Change in current classification.

2 Form of entity (see instructions):

0080 a A domestic eligible entity electing to be classified as an association taxable as a corporation.

0090 b A domestic eligible entity electing to be classified as a partnership.

0100 c A domestic eligible entity with a single owner electing to be disregarded as a separate entity.

0110 d A foreign eligible entity electing to be classified as an association taxable as a corporation.

0120 e A foreign eligible entity electing to be classified as a partnership.

0130 f A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

3 Disregarded entity information (see instructions):

a Name of owner ▶ **0132**

b Identifying number of owner ▶ **0134**

c Country of organization of entity electing to be disregarded (if foreign) ▶ **0136**

4 Election is to be effective beginning (month, day, year) (see instructions) ▶ **0140** / /

5 Name and title of person whom the IRS may call for more information
0150

6 That person's telephone number
() **0160**

Consent Statement and Signature(s) (see instructions)

Under penalties of perjury, I (we) declare that I (we) consent to the election of the above-named entity to be classified as indicated above, and that I (we) have examined this consent statement, and to the best of my (our) knowledge and belief, it is true, correct, and complete. If I am an officer, manager, or member signing for all members of the entity, I further declare that I am authorized to execute this consent statement on their behalf.

Signature(s)	Date	Title

▶ Attach to your tax return.
▶ See instructions on back.

Name(s) shown on return

Identifying number

Part I Tentative Credit

		(a)	(b)	(c)
Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.				
1	Enter date vehicle placed in service (MM/DD/YYYY)	0015	0065	0115
2	Cost of vehicle	0020	0070	0120
3	Section 179 expense deduction (see instructions)	0030	0080	0130
4	Subtract line 3 from line 2	0040	0090	0140
5	Multiply line 4 by 10% (.10)	0050	0100	0150
6	Maximum credit per vehicle	0055 4,000	0105 4,000	0155 4,000
7	Enter the smaller of line 5 or line 6	0060	0110	0160
8	Add columns (a) through (c) on line 7			0170
9	Qualified electric vehicle credits from pass-through entities:			
If you are a—		Then enter the total current year credits from—		
Shareholder	Schedule K-1 (Form 1120S), lines 12d through 13			0180
Partner	Schedule K-1 (Form 1065), lines 12c through 13			
10	Add lines 8 and 9			0190
11	Passive activity credits included on line 10 (see instructions)			0200
12	Subtract line 11 from line 10			0210
13	Passive activity credits allowed for 2002 (see instructions)			0220
14	Tentative qualified electric vehicle credit. Add lines 12 and 13. ▶			0230

Part II Allowable Credit

15	Regular tax before credits.			
<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 42. Corporations. Enter the amount from Form 1120, Schedule J, line 3. Other filers. Enter the regular tax before credits from your return. 				0240
16	Credits that reduce regular tax before the qualified electric vehicle credit:			
a	Foreign tax credit	16a	0250	
b	Credit for child and dependent care expenses (Form 2441, line 11)	16b	0260	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	16c	0270	
d	Education credits (Form 8863, line 18)	16d	0280	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	16e	0285	
f	Child tax credit (Form 1040, line 50)	16f	0290	
g	Mortgage interest credit (Form 8396, line 11)	16g	0300	
h	Adoption credit (Form 8839, line 18)	16h	0310	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	16i	0320	
j	Possessions tax credit (Form 5735, line 17 or 27)	16j	0330	
k	Credit for fuel from a nonconventional source	16k	0340	
l	Add lines 16a through 16k			0350
17	Net regular tax. Subtract line 16l from line 15. If zero or less, do not file this form; you cannot claim this credit			0360
18	Tentative minimum tax (see instructions).			
<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33. Corporations. Enter the amount from Form 4626, line 13. Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54. 				0370
19	Subtract line 18 from line 17. If zero or less, do not file this form; you cannot claim this credit			0380
20	Allowable qualified electric vehicle credit. Enter the smaller of line 14 or line 19 (if line 19 is smaller, see instructions). Also enter on Form 1040, line 53; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of other income tax returns ▶			0390

Name(s) shown on return

Identifying number

0010

Part I Current Year Credit

Electricity produced by qualified closed-loop biomass facility or qualified poultry waste facility:

1	Kilowatt-hours produced and sold (see instructions)	0015	0020 × 0.018	1	+0030	*0035
2	Phaseout adjustment (see instructions)	\$ 0040	× 0045	2	+0050	*0055
3	Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1.					
				3	0060	

Electricity produced by qualified wind facility:

4	Kilowatt-hours produced and sold (see instructions)	0070	× 0.018	4	0080	*0085
5	Phaseout adjustment (see instructions)	\$ 0090	× 0100	5	0110	*0115
6	Credit for electricity produced by wind facility. Subtract line 5 from line 4.					
				6	0120	
7	Total credit before reduction. Add lines 3 and 6.					
				7	0130	

Reduction for government grants, subsidized financing, and other credits:

8	Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years					
				8	0140	
9	Total of additions to the capital account for the project for this and all prior tax years					
				9	0150	
10	Divide line 8 by line 9. Show as a decimal carried to at least 4 places					
				10	0160	
11	Multiply line 7 by line 10					
				11	0170	
12	Subtract line 11 from line 7					
				12	0180	

13	Renewable electricity production credits from pass-through entities:	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> </table>	If you are a—	Then enter the credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	c Beneficiary	Schedule K-1 (Form 1041), line 14	13	0190	
If you are a—	Then enter the credit(s) from—												
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13												
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13												
c Beneficiary	Schedule K-1 (Form 1041), line 14												

14	Current year credit. Add lines 12 and 13	0195 1041	Portion - NO ENTRY	14	0200	
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Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

15	Regular tax before credits:		15	0210	
	• Individuals. Enter the amount from Form 1040, line 41				
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
16	Alternative minimum tax (see instructions)		16	0220	
17	Add lines 15 and 16		17	0230	

18a	Foreign tax credit	0240			
b	Credit for child and dependent care expenses (Form 2441, line 11)	0250			
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	0260			
d	Education credits (Form 8863, line 18)	0270			
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	0275			
f	Child tax credit (Form 1040, line 49)	0280			
g	Mortgage interest credit (Form 8396, line 11)	0290			
h	Adoption credit (Form 8839, line 18)	0300			
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	0310			
j	Possessions tax credit (Form 5735, line 17 or 27)	NO ENTRY			
k	Credit for fuel from a nonconventional source	0330			
l	Qualified electric vehicle credit (Form 8834, line 20)	0340			
m	Add lines 18a through 18l		18m	0350	

19	Net income tax. Subtract line 18m from line 17. If zero, skip lines 20 through 23 and enter -0- on line 24		19	0360	
20	Net regular tax. Subtract line 18m from line 15. If zero or less, enter -0-	0380			
21	Enter 25% (.25) of the excess, if any, of line 20 over \$25,000 (see instructions)	0390			
22	Tentative minimum tax (see instructions)	0395			
23	Enter the greater of line 21 or line 22		23	0400	
24	Subtract line 23 from line 19. If zero or less, enter -0-		24	0410	
25	Credit allowed for the current year. Enter the smaller of line 14 or line 24 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 24 is smaller than line 14, see instructions		25	0420	

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

0010

Part I Current Year Credit

1	Enter the total qualified wages paid or incurred during calendar year 2003 only (see instructions)				
a	Qualified empowerment zone wages \$ 0015 X 20% (.20)	1a	0020		
b	Qualified renewal community wages \$ 0025 X 15% (.15)	1b	0027		
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	0030		
3	Form 8844 credits from pass-through entities:				
	If you are a—	Then enter the total of the current year credits from—			
a	Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13			
b	Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13			
c	Beneficiary	Schedule K-1 (Form 1041), line 14			
d	Patron	Written statement from cooperative			
3		3	0040		
4	Add lines 2 and 3	4	0050		
5	Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions)	5	0060		
6	Subtract line 5 from line 4	6	0070		
7	Passive activity credit allowed for 2003 (see instructions)	7	0080		
8	Carryforward of empowerment zone and renewal community employment credit to 2003	8	0090		
9	Carryback of empowerment zone and renewal community employment credit from 2004 (see instructions)	9	0100		
10	Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) 0110 (1041 Portion Amount) - NO ENTRY.	10	0120		

Part II Allowable Credit

11	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 41	}	11	0130	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		12	0140	
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		13	0150	
12	Alternative minimum tax (see instructions)				
13	Add lines 11 and 12				
14a	Foreign tax credit	14a	0160		
b	Credit for child and dependent care expenses (Form 2441, line 11)	14b	0170		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	14c	0180		
d	Education credits (Form 8863, line 18)	14d	0190		
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	14e	0195		
f	Child tax credit (Form 1040, line 49)	14f	0200		
g	Mortgage interest credit (Form 8396, line 11)	14g	0210		
h	Adoption credit (Form 8839, line 18)	14h	0220		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	14i	0230		
j	Possessions tax credit (Form 5735, line 17 or 27)	14j	0240		
k	Credit for fuel from a nonconventional source	14k	0250		
l	Qualified electric vehicle credit (Form 8834, line 20)	14l	0260		
m	Add lines 14a through 14l	14m	0270		
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23	15	0280		
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	16	0310		
17	Tentative minimum tax (see instructions)	17	0315		
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	18	0320		
19	Multiply line 17 by 75% (.75)	19	0325		
20	Enter the greater of line 18 or line 19	20	0330		
21	Subtract line 20 from line 15. If zero or less, enter -0-	21	0340		
22	General business credit (other than the New York Liberty Zone business employee credit) (see instructions)	22	0350		
23	Subtract line 22 from line 21.	23	0360		
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions	24	0370		

Name(s) as shown on return

Identifying number
0010

Part I Current Year Credit

1	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year	1	0020										
2	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0-	2	0030										
3	Incremental increase. Subtract line 2 from line 1	3	0040										
4	Multiply line 3 by 20% (.20) (see instructions)	4	0050										
5	Indian employment credits from pass-through entities: <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="border: none;">If you are a—</td> <td style="border: none;">Then enter the total of the current year credit(s) from—</td> </tr> <tr> <td style="border: none;">a Shareholder</td> <td style="border: none;">Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td style="border: none;">b Partner</td> <td style="border: none;">Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> <tr> <td style="border: none;">c Beneficiary</td> <td style="border: none;">Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td style="border: none;">d Patron</td> <td style="border: none;">Written statement from cooperative</td> </tr> </table>	If you are a—	Then enter the total of the current year credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	c Beneficiary	Schedule K-1 (Form 1041), line 14	d Patron	Written statement from cooperative	5	0060
If you are a—	Then enter the total of the current year credit(s) from—												
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13												
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13												
c Beneficiary	Schedule K-1 (Form 1041), line 14												
d Patron	Written statement from cooperative												
6	Current year credit. Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.)	6	0070										

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	7	0080
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 	8	0090
9	Add lines 7 and 8	9	0100
10a	Foreign tax credit	10a	0110
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b	0120
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c	0130
d	Education credits (Form 8863, line 18)	10d	0140
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e	0145
f	Child tax credit (Form 1040, line 49)	10f	0150
g	Mortgage interest credit (Form 8396, line 11)	10g	0160
h	Adoption credit (Form 8839, line 18)	10h	0170
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i	0180
j	Possessions tax credit (Form 5735, line 17 or 27)	10j	0190
k	Credit for fuel from a nonconventional source	10k	0200
l	Qualified electric vehicle credit (Form 8834, line 20)	10l	0210
m	Add lines 10a through 10l	10m	0220
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	0230
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12	0250
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	0260
14	Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 	14	0265
15	Enter the greater of line 13 or line 14	15	0270
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	0280
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions	17	0290

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number
0010

Note: Claim this credit **only** for social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

Part I Current Year Credit

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	0020	
2	Tips not subject to the credit provisions (see instructions)	2	0030	
3	Creditable tips. Subtract line 2 from line 1	3	0040	
4	Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$87,000, see instructions and check here 0050 <input type="checkbox"/>	4	0060	*0065
5	Form 8846 credits from pass-through entities:	If you are a—		Then enter the Form 8846 credits from—
		a Shareholder	Schedule K-1 (Form 1120S) lines 12d, 12e, or 13	
	b Partner	Schedule K-1 (Form 1065) lines 12c, 12d, or 13		
6	Current year credit. Add lines 4 and 5	6	0080	

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

7	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	7	0090
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
8	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}	8	0100
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
9	Add lines 7 and 8		9	0110
10a	Foreign tax credit	10a	0120	
b	Credit for child and dependent care expenses (Form 2441, line 11)	10b	0130	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	10c	0140	
d	Education credits (Form 8863, line 18)	10d	0150	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	10e	0155	
f	Child tax credit (Form 1040, line 49)	10f	0160	
g	Mortgage interest credit (Form 8396, line 11)	10g	0170	
h	Adoption credit (Form 8839, line 18)	10h	0180	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	10i	0190	
j	Possessions tax credit (Form 5735, line 17 or 27)	10j	0200	
k	Credit for fuel from a nonconventional source	10k	0210	
l	Qualified electric vehicle credit (Form 8834, line 20) NO ENTRY	10l	0220	
m	Add lines 10a through 10l	10m	0230	
11	Net income tax. Subtract line 10m from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	0240	
12	Net regular tax. Subtract line 10m from line 7. If zero or less, enter -0-	12	0260	
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13	0270	
14	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}	14	0275
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
15	Enter the greater of line 13 or line 14	15	0280	
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	0290	
17	Credit allowed for the current year. Enter the smaller of line 6 or line 16 (if line 16 is smaller, see instructions). Also include this amount on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return	17	0300	

Name(s) shown on return

Identifying number
0010

Part I Current Year Credit

1	Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847)	1	0020						
2	Multiply line 1 by 5% (.05)	2	0030						
3	CDC credits from pass-through entities:	3	0040						
	<table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year CDC credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), line 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), line 13</td> </tr> </table>	If you are a—	Then enter the total of the current year CDC credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), line 13	b Partner	Schedule K-1 (Form 1065), line 13		
If you are a—	Then enter the total of the current year CDC credit(s) from—								
a Shareholder	Schedule K-1 (Form 1120S), line 13								
b Partner	Schedule K-1 (Form 1065), line 13								
4	Current year credit. Add lines 2 and 3	4	0050						

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 41 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	5	0060
6	Alternative minimum tax:		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 	6	0070
7	Add lines 5 and 6	7	0080
8a	Foreign tax credit	8a	0090
8b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0100
8c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0110
8d	Education credits (Form 8863, line 18)	8d	0120
8e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0125
8f	Child tax credit (Form 1040, line 49)	8f	0130
8g	Mortgage interest credit (Form 8396, line 11)	8g	0140
8h	Adoption credit (Form 8839, line 18)	8h	0150
8i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0160
8j	Possessions tax credit (Form 5735, line 17 or 27) NO ENTRY	8j	0170
8k	Credit for fuel from a nonconventional source	8k	0180
8l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0190
8m	Add lines 8a through 8l	8m	0200
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0210
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0230
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0240
12	Tentative minimum tax (see instructions):		
	<ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 	12	0245
13	Enter the greater of line 11 or line 12	13	0250
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0260
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0270

Name(s) shown on return

Identifying number
0010

Part I Current Year Credit

1 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who began work for you before January 1, 2004, and are certified as long-term family assistance recipients. Members of a controlled group, see instructions.				
a	Qualified first-year wages \$ 0020 × 35% (.35)	1a	0030	
b	Qualified second-year wages \$ 0040 × 50% (.50)	1b	0050	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	0060	*0065 *0067
3	Welfare-to-work credits from pass-through entities:			
	If you are a—	Then enter the total of the credits from—		
	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.		
	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13		
	c Beneficiary	Schedule K-1 (Form 1041), line 14		
	d Patron	Written statement from cooperative		
4	Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	3	0070	
		4	0080	1 PORTION AMT) NO ENTRY

Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 41	}	5	0090
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
6	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35	}	6	0100
	• Corporations. Enter the amount from Form 4626, line 14			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
7	Add lines 5 and 6	7	0110	
8a	Foreign tax credit	8a	0120	
b	Credit for child and dependent care expenses (Form 2441, line 11)	8b	0130	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c	0140	
d	Education credits (Form 8863, line 18)	8d	0150	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e	0155	
f	Child tax credit (Form 1040, line 49)	8f	0160	
g	Mortgage interest credit (Form 8396, line 11)	8g	0170	
h	Adoption credit (Form 8839, line 18)	8h	0180	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	0190	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	0200	
k	Credit for fuel from a nonconventional source	8k	0210	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l	0220	
m	Add lines 8a through 8l.	8m	0230	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9	0240	
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	0260	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11	0270	
12	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33	}	12	0275
	• Corporations. Enter the amount from Form 4626, line 12			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54			
13	Enter the greater of line 11 or line 12	13	0280	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14	0290	
15	Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions	15	0300	

Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method

Department of the Treasury
Internal Revenue Service

▶ See separate instructions. ▶ Please print or type.

Attachment
Sequence No. **108**

For the recomputation year beginning **0010**, and ending **0020**. See instructions.

Name 0030	A Identifying number 0080
Fill In Your Address Only If You Are Filing This Form Separately and Not With Your Tax Return Number, street, and apt., room, or suite no. If a P.O. box, see instructions. 0040	B Check applicable box to show type of taxpayer: 0090 <input type="checkbox"/> Corporation 0100 <input type="checkbox"/> Individual 0110 <input type="checkbox"/> Estate or trust 0120 <input type="checkbox"/> S corporation 0130 <input type="checkbox"/> Partnership
City or town, state, and ZIP code. If a foreign address, see instructions. 0050 0060 0070	"X" OR BLANK

C If you were an owner of an interest in a pass-through entity (such as a partnership or an S corporation) that depreciated one or more properties to which this interest computation relates, enter the name and employer identification number of the entity. Attach a schedule if there is more than one such entity.

Name of entity 0140	Employer identification number *0145 0150
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Pass-through entities: Skip lines 1, 3, 4, and 5. 1 Taxable income (or loss) for the prior year(s) shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 167(g)). See instructions. If you were required to file Form 8866 for an earlier year, enter adjusted taxable income for the prior year(s) from Form 8866, line 3, for the most recent recomputation year that affects the prior year(s) 2 Adjustment to taxable income to reflect the difference between: (a) the amount of depreciation deducted under the income forecast method based on estimated future income and (b) the amount of depreciation allowable under the income forecast method based on actual income earned for periods before the end of the recomputation year and estimated future income to be earned after the recomputation year. See instructions and attach a schedule listing each separate property, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement 3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2 4 Income tax liability on line 3 amount using tax rates in effect for the prior year(s). See instructions 5 Income tax liability shown on return (or as previously adjusted) for the prior year(s). See instructions. If you were required to file Form 8866 for an earlier year, enter the amount required to be reported on Form 8866, line 4, for the most recent recomputation year that affects the prior year(s) 6 Increase (or decrease) in tax for the prior year(s) on which interest is due (or is to be refunded). Subtract line 5 from line 4. (Pass-through entities: See instructions.) 7 Interest due on increase, if any, shown on line 6. See instructions for computation 8 Interest to be refunded on decrease, if any, shown on line 6. See instructions for computation 9 Net amount of INTEREST TO BE REFUNDED TO YOU . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8866 separately; DO NOT attach it to your tax return. See instructions 10 Net amount of INTEREST YOU OWE . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8866 to your tax return. See instructions for where to include this amount on your return	Date of each prior year to which interest computation relates:			(d) Totals (Add columns (a), (b), and (c).)
	0160 (a) Year ended mo. yr.	0250 (b) Year ended mo. yr.	0340 (c) Year ended mo. yr.	
	0170	0260	0350	
	*0185	*0275	*0365	
	0180 *0187	0270 *0277	0360 *0367	
	0190	0280	0370	
	0200	0290	0380	
	0210	0300	0390	
	0220	0310	0400	
	0230 *0235	0320 *0325	0410 *0415	0430
	0240 *0245	0330 *0335	0420 *0425	0440
				0450
				0460

Sign Here Only If You Are Filing This Form Separately and Not With Your Tax Return	Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature(s) _____	Date _____	

Paid Preparer's Use Only	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's social security number _____
	Firm's name (or yours if self-employed) and address _____	EIN _____	ZIP code _____	

Extraterritorial Income Exclusion

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on return

Identifying number
0010

Part I Elections and Other Information

- 1 Check the box if you are electing under section 942(a)(3) to exclude a portion of your gross receipts from foreign trading gross receipts on line 15. Attach a schedule indicating which receipts are being excluded **0020** ▶ **@0025**
- 2 Check the box if you are electing to apply the extraterritorial income exclusion provisions to certain transactions involving a FSC (see instructions). Attach a schedule listing the affected transactions **0030** ▶ **@0035**
- 3 Check the box if the taxpayer is a foreign corporation electing to be treated as a domestic corporation (see instructions) **0040** ▶ ***0045**
- 4a Are you excepted from the foreign economic process requirements because your foreign trading gross receipts are \$5 million or less? **0050** **0055** ▶ Yes No
- b If "No," check the applicable box to indicate how you met the foreign economic process requirements:
 - 0060 (1) You met the 50% foreign direct cost test (see instructions).
 - 0065 (2) You met the alternative 85% foreign direct cost test (see instructions).
- 5 See page 3 of the instructions before completing lines 5a through 5c. **Note:** For transactions for which the exclusion is determined using the foreign sale and leasing income method (i.e., line 44 equals line 45), complete only lines 5a and 5c(1).
 - a Business activity code **0070** b Product or product line **0075**
 - c Check the applicable box to indicate the basis of your reporting:
 - (1) Transaction-by-transaction: **0085** **@0090** **0095** **@0100**
 - 0080 (a) Aggregate on Form 8873 (b) Aggregate on tabular schedule (c) Tabular schedule of transactions
 - 0110 (2) Group of transactions **@0115**

Part II Foreign Trade Income and Foreign Sale and Leasing Income

Caution: If a related person is also eligible for an extraterritorial income exclusion, see **Excluded property** on page 2 of the instructions.

	(a) Foreign Trade Income		(b) Foreign Sale and Leasing Income		
6 Sale, exchange, or other disposition of qualifying foreign trade property	6	0120			
7 Enter the amount from line 6, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States	7			0130	
8 Lease or rental of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns	8	0140		0150	
9 Services related and subsidiary to the sale, exchange, or other disposition of qualifying foreign trade property	9	0160			
10 Enter the amount from line 9, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States	10			0170	
11 Services related and subsidiary to the lease of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns	11	0180		0190	
12 Engineering or architectural services for construction projects outside the United States	12	0200			
13 Managerial services provided to unrelated persons (see instructions)	13	0210			
14 Enter the sum of the amounts from lines 6, 9, 12, and 13 of column (a) attributable to foreign economic processes. Do not include any amounts already included on lines 7, 8, 10, or 11 in column (b)	14			0220	
15 Foreign trading gross receipts. Add lines 6 through 13 in column (a)	15	0230			
16 Add lines 7 through 14 in column (b)	16			0240	
17 Cost of goods sold:					
a Inventory at beginning of year	17a	0250		0260	
b Purchases	17b	0270		0280	
c Cost of labor	17c	0290		0300	
d Additional section 263A costs (attach schedule)	17d	0310		0320	@0325
e Other costs (attach schedule)	17e	0330		0340	@0345
f Total. Add lines 17a through 17e	17f	0350		0360	
g Inventory at end of year	17g	0370		0380	
h Subtract line 17g from line 17f	17h	0390		0400	
18 In column (a), subtract line 17h from line 15. In column (b), subtract line 17h from line 16	18	0410		0420	
19 Other expenses and deductions (see instructions) (attach schedule)	19	0430		0440	@0445
20 Foreign trade income. In column (a), subtract line 19 from line 18. If -0- or less, stop here. You do not qualify for the exclusion	20	0450			
21 Foreign sale and leasing income. In column (b), subtract line 19 from line 18	21			0460	

Part III Marginal Costing (Note: If you are **not** using Marginal Costing, skip Part III and go to Part IV.)

Section A — Foreign Trade Income Using Marginal Costing Method

22	Foreign trading gross receipts. Enter the amount from line 15	22	0480	
23	Costs and expenses allocable to the amount reported on line 22:			
	a Cost of direct material attributable to property sold	23a	0490	
	b Cost of direct labor attributable to property sold	23b	0500	
	c Add lines 23a and 23b	23c	0510	
24	Subtract line 23c from line 22	24	0520	
25	Worldwide gross receipts from sales of the product or product line	25	0530	
26	Costs and expenses allocable to the amount reported on line 25:			
	a Cost of goods sold attributable to property sold	26a	0540	
	b Other expenses and deductions attributable to gross income	26b	0550	
	c Add lines 26a and 26b	26c	0560	
27	Subtract line 26c from line 25. (Note: If -0- or less, stop here. You may not use Part III to determine your qualifying foreign trade income. Go to line 37.)	27	0570	
28	Overall profit percentage. Divide line 27 by line 25. Carry the result to at least three decimal places	28	0580	
29	Overall profit percentage limitation. Multiply line 22 by line 28	29	0590	
30	Foreign trade income using marginal costing. Enter the smaller of line 24 or line 29	30	0600	

Section B — 15% of Foreign Trade Income Method

31	Multiply line 30 by 15% (.15)	31	0610	
32	Foreign trade income using full costing. Enter the amount from line 20	32	0620	
33	Enter the smaller of line 31 or line 32	33	0630	

Section C — 1.2% of Foreign Trading Gross Receipts Method

34	Multiply line 22 by 1.2% (.012)	34	0640	
35	Multiply line 30 by 30% (.30)	35	0650	
36	Enter the smallest of lines 32, 34, or 35	36	0660	

Part IV Extraterritorial Income Exclusion (Net of Disallowed Deductions)

37	Enter your foreign trade income from line 20	37	0670	
38	Multiply line 37 by 15% (.15)	38	0680	
39	Enter your foreign trading gross receipts from line 15	39	0690	
40	Multiply line 39 by 1.2% (.012)	40	0700	
41	Multiply line 38 by 2.0	41	0710	
42	Enter the smaller of line 40 or line 41	42	0720	
43	Enter your foreign sale and leasing income from line 21	43	0730	
44	Multiply line 43 by 30% (.30)	44	0740	
45	Enter the greatest of lines 33, 36, 38, 42, or 44. If you are using the alternative computation, see instructions for the amount to enter	45	0750	
	Note: If you do not have a reduction for international boycott operations, illegal bribes, kickbacks, etc. (see the instructions for line 50), skip lines 46 through 51 and enter on line 52 the amount from line 45.			
46	If line 44 equals line 45, divide the amount on line 45 by the amount on line 43. Otherwise, divide the amount on line 45 by the amount on line 37. Carry the result to at least three decimal places.	46	0760	
47	If line 44 equals line 45, enter the amount from line 19, column (b). Otherwise, enter the amount from line 19, column (a).	47	0770	
48	Multiply line 46 by line 47	48	0780	
49	Add lines 45 and 48	49	0790	
50	Reduction for international boycott operations, illegal bribes, kickbacks, etc. (see instructions)	50	0800	
51	Qualifying foreign trade income. Subtract line 50 from line 49. If -0- or less, stop here. You do not qualify for the exclusion	51	0810	
52	Extraterritorial income exclusion (net of disallowed deductions). Subtract line 48 from line 51. Enter the result here and on the "Other deductions" or "Other Expenses" line of your return or schedule (see instructions)	52	0820	



New York Liberty Zone Business Employee Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number
0010

Part I Current Year Credit (Members of a controlled group, see instructions.)

1	Enter the total qualified wages paid or incurred during the tax year to New York (NY) Liberty Zone business employees for work performed during calendar year 2003 who have:			
a	Worked for you at least 120 hours but fewer than 400 hours . . . \$ 0020 × 25% (.25) =	1a	0030	
b	Worked for you at least 400 hours . . . \$ 0040 × 40% (.40) =	1b	0050	
2	Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2	*0055 0060	*0065
3	NY Liberty Zone business employee credits from pass-through entities: If you are a— Then enter the NY Liberty Zone business employee credits from— a Shareholder . . . Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. b Partner . . . Schedule K-1 (Form 1065), lines 12c, 12d, or 13. c Beneficiary . . . Schedule K-1 (Form 1041), line 14 d Patron . . . Written statement from cooperative.	3	0070	
4	Add lines 2 and 3	4	0080	
5	NY Liberty Zone business employee credit included on line 4 from passive activities (see instructions)	5	0090	
6	Subtract line 5 from line 4	6	0100	
7	NY Liberty Zone business employee passive activity credit allowed for 2003 (see instructions)	7	0110	
8	Carryforward of NY Liberty Zone business employee credit to 2003	8	0120	
9	Carryback of NY Liberty Zone business employee credit from 2004 (see instructions)	9	0130	
10	Current year credit. Add lines 6 through 9 . (0140 (1041 PORTION AMT) NO ENTRY S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	10	0150	

Part II Allowable Credit

11	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 41 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
12	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56	12	0180	
13	Add lines 11 and 12	13	0190	
14a	Foreign tax credit	14a	0200	
b	Credit for child and dependent care expenses (Form 2441, line 11)	14b	0210	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	14c	0220	
d	Education credits (Form 8863, line 18)	14d	0230	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	14e	0240	
f	Child tax credit (Form 1040, line 49)	14f	0250	
g	Mortgage interest credit (Form 8396, line 11)	14g	0260	
h	Adoption credit (Form 8839, line 18)	14h	0270	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	14i	0280	
j	Possessions tax credit (Form 5735, line 17 or 27)	14j	0290	
k	Credit for fuel from a nonconventional source	14k	0300	
l	Qualified electric vehicle credit (Form 8834, line 20)	14l	0310	
m	Add lines 14a through 14l	14m	0320	
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20	15	0330	
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	16	0340	
17	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17	0350	
18	Subtract line 17 from line 15. If zero or less, enter -0-	18	0360	
19	General business credit (see instructions)	19	0370	
20	Subtract line 19 from line 18. If zero or less, enter -0-	20	0380	
21	Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions	21	0390	