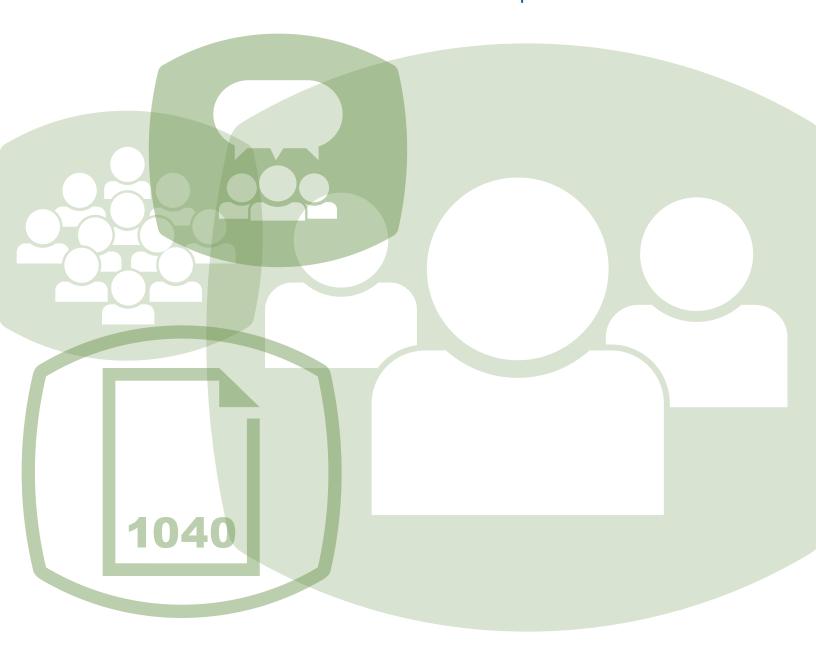


Individual Income Tax Returns 2003 **Line Item Estimates**



s.qov/taxstats

Department Of the Treasury Internal Revenue **Service**

2003 Estimated **Data Line Counts Individual Income** Tax Returns

(Rev. 1-2006)

Mark W. Everson

Commissioner

Mark J. Mazur

Director, Research, Analysis and **Statistics**

Thomas B. Petska

Director. Statistics of Income Division

David P. Paris

Chief, Individual Statistics Branch This 2003 Statistics of Income (SOI) count package indicates the estimates of frequencies of the entries on the lines of the forms and schedules filed with individual tax returns as shown on the 2003 Individual SOI Complete Report weighted file. It is based on returns filed in Processing Year 2004 that were sampled statistically and then weighted to estimate the entire 2003 Tax Year.

Changes for the Tax Year 2003 edition include: The inclusion of corresponding dollar amounts of selected lines filed in concurrence with the number of returns filed. These amounts (in thousands of dollars) are found on the gold colored pages in the second half of the text. Two additional forms are also included and are enumerated on the Contents page.

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

2003 Complete Report estimates:

130,423,626 Total, all individual returns filed 80,420,043 1040 returns 29,631,494 1040A returns

1040 returns

1040A returns

Total, all individual returns filed

20,372,089 1040EZ returns

11,771,948 1040EZ returns

Estimates of returns filed electronically:

61,154,815

30,472,170

18,910,697

For further information contact:

Jeff Hartzok, Chief Individual Returns Analysis Section Statistics of Income Division PO Box 2608 Washington, DC 20013-2608

Telephone: 202-874-0479

Contents

Tax Year 2003 Totals for Forms and Schedules

Limitations and Guidelines

Description of the Sample

Line Item Counts are reported for:

ine item edunts are reported for.	
All Returns filed	Form 4797
Form 1040 only	Form 4835
Electronically filed returns	Form 4952
Form 1040A	Form 4970
Schedule 1	Form 4972
Schedule 2	Form 5329
Schedule 3	Form 5884
Form 1040EZ	Form 6198
Schedules A & B	Form 6251
Schedule C	Form 6252
Schedule C-EZ	Form 6781
Schedule D	* Form 8283
Schedule E	Form 8396
Schedule EIC	Form 8582
Schedule F	Form 8586
Schedule H	Form 8606
Schedule J	Form 8609-A
Schedule R	Form 8615
Schedule SE	Form 8801
Form 1116	Form 8812
Form 2106	Form 8814
Form 2439	Form 8815
Form 2441	Form 8824
Form 2555	Form 8829
Form 2555-EZ	Form 8839
Form 3468	Form 8844
Form 3800	Form 8853
Form 4136	Form 8863
Form 4137	Form 8884
Form 4562	* Form 8885
Form 4684	

^{*} New form for TY 2003 Edition

This text was prepared by Kyle Mudry and edited by Charles Hicks.

Totals for Forms and Schedules from Estimated Data Line Counts for Tax Year 2003

All returns filed	130,423,626	
Form 1040	80,420,043	
Form 1040A	29,631,494	
Form 1040EZ	20,372,089	
Form 1040A-schedule 1, interest/dividends	1,776,078	tabulated within Schedule B tota
Form 1040A-schedule 2, child care credit		(similar to Form 2441)
Form 1040A-schedule 3, elderly credit		(similar to Schedule R)
Schedule A, itemized deductions	44,336,255	(cirrinal to contours it)
Schedule B, interest & dividends		includes schedule 1, Form 1040A
Schedule C, sole-prop business	19,710,836	morado conodaro 1, 1 om 10 to 1
Schedule C-EZ		tabulated within Schedule C total
Schedule D, capital gain/loss	22,661,414	tabulated within Concadic C total
Schedule E, supplemental income	15,743,189	
Schedule EIC, earned income credit	17,631,848	
	2,017,879	
Schedule F, profit or loss from farming		
Schedule H, household taxes	240,588	
Schedule J, farm income averaging	42,474	includes askedule 2. Farres 1010A
Schedule R, elderly or disabled		includes schedule 3, Form 1040A
Schedule SE, self employed tax	15,403,321	
Form 1116, foreign tax credit	2,258,062	
Form 2106, employee business expense	6,813,407	
Form 2439, undistributed long term capita	2,438	
Form 2441, child care expenses		includes schedule 2, Form 1040A
Form 2555, foreign earned income		including Form 2555-EZ
Form 3468, investment credit	11,754	
Form 3800, general business credit	403,389	
Form 4136, fuels tax credit	349,860	
Form 4137, social security and medicare t	577,725	
Form 4562, depreciation expense	11,680,933	
Form 4684, casualties and thefts	190,441	
Form 4797, sales of business property	3,084,338	
Form 4835, farm rental	618,333	
Form 4952, investment interest	1,619,481	
Form 4972, lump-sum distributions	21,370	
Form 5329, retirement plans tax	1,310,019	
Form 5884, work opportunity credit	17,154	
Form 6198, at-risk limitations	362,998	
Form 6251, alternative minimum tax	5,944,962	
Form 6252, installment sale income	884,790	
Form 6781, gains/losses from contracts, e	160,850	
Form 8283, noncash charitable contributio	5,933,934	
Form 8396, mortgage interest credit	54,874	
Form 8582, passive activity loss limit	3,210,919	
Form 8586, low income housing	146,676	
Form 8606, nondeductible IRA's	1,525,516	
Form 8609-A, annual statement		only those filed with Form 8586
Form 8615, under age 14 tax	124,569	only those med with rollin occo
Form 8801, prior year minimum tax credit	669,523	
Form 8812, additional child tax credit	12,814,383	
Form 8814, parent's report for child	111,342	
Form 8815, exclusion of bond interest	32,450	
Form 8824, like-kind exchanges	166,913	
Form 8839, qualified adoption expenses	73,456	
· · · · · · · · · · · · · · · · · · ·	25,895	
Form 8853, medical savings account	140,920	
Form 8863, medical savings account	7,434,959	
Form 8863, education, hope & lifetime lea		
Form 8884, New York lib. zone bus. employ	2,835	
Form 8885, health coverage tax credit	17,834	

Limitations and Guidelines for The 2003 Data Line Counts

Since the line counts used in this package are obtained from the Tax Year 2003 Individual SOI Complete Report File, they are subject to the same limitations as the data that are included in the Complete Report File. These limitations are derived from the fact that these data are statistically sampled, meaning that the line counts included in this package are **estimates** based on samples, and should not be mistaken for actual counts of the entire population. While most forms and items are present often enough to provide accurate estimates, some less popular items **should be used with a high degree of caution**.

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. Shown below are 95 percent confidence intervals for selected Form 1040 items: (For example, the population value of number of returns for salaries and wages, with 95 percent confidence, is between 110,639,244 and 111,237,638.) These confidence intervals correspond to the estimates for all Individual Income Tax Returns filed for Tax Year 2003.

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

Item	Line number o	n 1040	95% confidence interval			
Salaries and wages	7		(110,639,244		111,237,638)	
Taxable interest	8a		(63,155,469		64,014,143)	
Tax-exempt interest	8b		(4,321,394	,	4,586,264)	
Ordinary dividends	9		(31,069,192	,	31,750,326)	
State income tax refunds	10		(23,536,602	,	24,140,456)	
Alimony received	11		(384,374	,	467,552)	
Capital gain distributions	13 (ma	argin write in)	(868,741	,	1,010,305)	
Total taxable IRA distributions	15b		(8,090,933	,	8,491,781)	
Total pension and annuities	16a		(24,537,278	,	25,177,662)	
Taxable pension and annuities	16b		(22,485,386	,	23,103,448)	
Unemployment compensation	19		(10,086,525	,	10,582,753)	
Social security benefits	20a		(13,626,432	,	14,112,098)	
Taxable social security benefits	20b		(10,493,278	,	10,911,726)	
Net operating loss	21 (ma	argin write in)	(631,329	,	708,833)	
Educator expenses	23		(2,757,585		3,011,221)	
IRA deduction	24		(3,149,533	,	3,405,809)	

Limitations and Guidelines for 2002 Data Line Counts

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

Item	Line number on 1040	95% confidence interval
Student loan interest deduction	25	(6,438,386 , 6,843,182)
Tuition and fees deduction	26	(3,297,982 . 3,591,900)
Moving expenses	28	(873,632 , 1,021,308)
One-half of self-employment tax	29	(14,509,667 , 14,819,279)
Self-employed health insurance deduction	30	(3,471,627 , 3,670,677)
Keogh and self-employed SEP and SIMPLE plan	r 31	(1,134,121 , 1,239,773)
Penalty on early withdrawal of savings	32	(734,694 , 875,158)
Alimony paid	33a	(533,374 , 641,064)
Total adjustments	34	(28,610,806 , 29,211,350)
Adjusted gross income	35	(129,779,426 , 130,373,460)
Total standard deduction	38	(82,313,038 , 82,997,344)
Additional standard deduction	38	(10,624,466 , 11,089,730)
Total itemized deductions	38	(45,295,937 , 45,999,165)
Taxable income	41	(101,926,365 , 102,625,573)
Tax	42	(101,917,357 , 102,616,503)

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

Form 2439

Form 4972

Form 8396

Form 8609-A

Form 8815

Form 8885

Description of the Sample For the Estimated Data Line Counts

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2004.

All returns processed during 2004 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population (131,291,334 returns) reported in Table C and the estimated total of all returns (130,423,626) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2003. While about 98 percent of the returns processed during Calendar Year 2004 were for Tax Year 2003, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2004 and

2005. Returns for prior years were used in place of 2003 returns received and processed after December 31, 2004. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2004.

Sample Design and Selection

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

- 1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more and no alternative minimum tax
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2004 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

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

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2003, 0.4 percent of the sample returns were unavailable.

Method of Estimation

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

1040		irtment of the Treasury—Internal Revenue Service 2003 (99) IRS Use Only—Do	
<u>= 1040</u>	_		not write or staple in this space.
Labal		the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20	OMB No. 1545-0074
Label	- 1	ur first name and initial Last name	Your social security number
(See Instructions		joint return, spouse's first name and initial Last name	Spouse's social security number
on page 19.)	: 	Joint return, spouse's first hame and finitial Last hame	spouse's social security number
Use the IRS		me address (number and street). If you have a P.O. box, see page 19. Apt. no.	1 4
label. HOTHER DESIGNATION OF THE PROPERTY OF T		The dudiess (number and street). If you have a 1.0. box, see page 17.	▲ Important! ▲
please print R		y, town or post office, state, and ZIP code. If you have a foreign address, see page 19.	You must enter
or type.		,,	your SSN(s) above.
Presidential Election Campaig	<u> </u>	Note. Checking "Yes" will not change your tax or reduce your refund.	You Spouse
(See page 19.)	" ▶	Do you, or your spouse if filing a joint return, want \$3 to go to this fund?	Yes No Yes No
(0.00 0.00 0.00	1		h qualifying person). (See page 20.) I
Filing Status	2		a child but not your dependent, enter
Check only	3	Married filing separately. Enter spouse's SSN above this child's name here.	
one box.			vith dependent child. (See page 20.
	6a	Yourself. If your parent (or someone else) can claim you as a dependent on his or	her tax No. of boxes
Exemptions		return, do not check box 6a	checked on
	b	Spouse	No. of children
	С	(2) Dependent's relationship to shild for	qualifying on 6c who: child tax • lived with you
			e page 21) • did not live with
If more than five			you due to divorce or separation
dependents,			(see page 21)
see page 21.			Dependents on 6c
			Add numbers
		Total number of accounting plain of	on lines
	<u>d</u>	Total number of exemptions claimed	above ▶ ———
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	. 7 8a
moome	8a	Taxable interest. Attach Schedule B if required	88
Attach Forms W-2 and	b 9a	Tax-exempt interest. Do not include on line 8a	9a
W-2G here.	b		
Also attach	10	Qualified dividends (see page 23)	10
Form(s) 1099-R if tax was	11	Alimony received	11
withheld.	12	Business income or (loss). Attach Schedule C or C-EZ	12
	13a	Capital gain or (loss). Attach Schedule D if required. If not required, check here	13a
	b	If box on 13a is checked, enter post-May 5 capital gain distributions	
If you did not	14	Other gains or (losses). Attach Form 4797	14
get a W-2,	15a	15-	15b
see page 22.	16a	Pensions and annuities 16a b Taxable amount (see page 25)	16b
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedule F	
please use	19	Unemployment compensation	. 19
Form 1040-V.	20a	Social security benefits . [20a] b Taxable amount (see page 27)	
	21	Other income. List type and amount (see page 27)	
	22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22
Adjusted	23	Educator expenses (see page 29)	
Gross	24	not deddenon (see page 27)	
Income	25 24	ctadent isan interest addation (eet page 17).	
	26 27	Tallott and rees deduction (see page 62)	
	27 28	Worling expenses. Attach Form 5705	
	28 29	One-half of self-employment tax. Attach Schedule SE Self-employed health insurance deduction (see page 33)	
	30	Self-employed health insurance deduction (see page 33) Self-employed SEP, SIMPLE, and qualified plans 30	
	30 31	Penalty on early withdrawal of savings	
	32a	Alimony paid b Recipient's SSN ▶	
	33	Add lines 23 through 32a	33
	3/	Subtract line 33 from line 22. This is your adjusted gross income	24

Form 1040 (2003)			Page 2
Tax and	35	Amount from line 34 (adjusted gross income)	35
Credits	36a	Check ∫ ☐ You were born before January 2, 1939, ☐ Blind. ☐ Total boxes	
Standard)	if:	
Deduction	b	If you are married filing separately and your spouse itemizes deductions, or	
for—		you were a dual-status alien, see page 34 and check here ▶ 36b □	1 1
People who	37	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	
checked any box on line	38	Subtract line 37 from line 35	. 38
36a or 36b or who can be	39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed or	
claimed as a		line 6d. If line 35 is over \$104,625, see the worksheet on page 35	
dependent, see page 34.	40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	
All others:	41	Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	. 41 42
Single or	42	Alternative minimum tax (see page 38). Attach Form 6251	43
Married filing separately,	43	Add lines 41 and 42	
\$4,750	44	Torogram Attach Torri Tito in required	
Married filing	45 46	oreal for child and dependent care expenses. Attach Form 2441	
jointly or Qualifying	47	Credit for the elderly or the disabled. Attach Schedule R . Education credits. Attach Form 8863	
widow(er),	48	Retirement savings contributions credit. Attach Form 8880 . 48	
\$9,500	49	Child tax credit (see page 40)	
Head of household,	50	Adoption credit. Attach Form 8839	
\$7,000	51	Credits from: a Form 8396 b Form 8859 51	
	52	Other credits. Check applicable box(es): a Form 3800	
		b Form 8801 c Specify 52	
	53	Add lines 44 through 52. These are your total credits	
	54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0	
Other	55	Self-employment tax. Attach Schedule SE	
Taxes	56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 .	
	57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	
	58	Advance earned income credit payments from Form(s) W-2	. 56
	60	Add lines 54 through 59. This is your total tax	60
Payments	61	Federal income tax withheld from Forms W-2 and 1099 61	
i dyincins	62	2003 estimated tax payments and amount applied from 2002 return . 62	
If you have a	63	Earned income credit (EIC)	
qualifying	64	Excess social security and tier 1 RRTA tax withheld (see page 56) 64	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812 65	
	66	Amount paid with request for extension to file (see page 56) 66	
	67	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 67	
	68	Add lines 61 through 67. These are your total payments	68
Refund	69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpai	
Direct deposit?	70a	Amount of line 69 you want refunded to you	70a
and fill in 70h	► b	Routing number	
70c, and 70d.	► d	Account number	
Amount	71 72	Amount of line 69 you want applied to your 2004 estimated tax 71 Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72
You Owe	73	Estimated tax penalty (see page 58)	
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 58)?	es. Complete the following. No
Designee	De	signee's Phone Personal idea	ntification
	naı		
Sign	Un bel	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of	i, and to the best of my knowledge and of the preparer has any knowledge.
Here		ur signature Date Your occupation	Daytime phone number
Joint return? See page 20.			
Кеер а сору	$\frac{1}{Sn}$	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	
for your records.	7	Service of the servic	<i>\ </i>
-	Dra	onarer's Date	Preparer's SSN or PTIN
Paid	sig	eparer's nature Check if self-employed [
Preparer's	Fir	m's name (or FIN	<u> </u>
Use Only	you	urs if self-employed), Phone no	

1040		artment of the Treasury—Internal Revenue 5. Individual Income Tax Re	//// \\ -	3 (99)	IRS Use Only—Do r	not write or staple	in this space.
		the year Jan. 1-Dec. 31, 2003, or other tax year be		003, ending	, 20	· ·	o. 1545-0074
Label	Yo	ur first name and initial	Last name				security number
(See	<u> </u>					<u> </u>	
on page 19.)	3 If a E	a joint return, spouse's first name and initial	Last name			Spouse's so	cial security number
label.		me address (number and street). If you have	a P.O. box, see page	19.	Apt. no.	▲ Imp	oortant!
please print	२ ├ ─	y, town or post office, state, and ZIP code. If	f you have a foreign ac	Idress, see pag	e 19.		ust enter SN(s) above.
Presidential \	-					You	Spouse
Election Campaio (See page 19.)	gn	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint			d? ▶		No ☐Yes ☐No
FILL CLU	1	Single		4 Head	of household (with	qualifying pers	on). (See page 20.) It
Filing Status	2	Married filing jointly (even if only on			, , ,	,	our dependent, enter
Check only	3	☐ Married filing separately. Enter spou	ise's SSN above		hild's name here. ►		abild (Can page 20
one box.		and full name here. ►					child. (See page 20.) of boxes
Exemptions	6a	Yourself. If your parent (or someoreturn, do not check be	-	ou as a depe		che	cked on and 6b
	b	Spouse	<u> </u>		pendent's (4) if qu		of children 5c who:
	С	Dependents: (1) First name Last name	(2) Dependent's social security num	nber relatio	onship to child for o	child tax • liv	ed with you
		(1) First name Last name			you credit (see		d not live with due to divorce
If more than five							eparation page 21)
dependents, see page 21.						i .	endents on 6c
oco pago z						1	entered above
						Add on li	numbers nes
	d	Total number of exemptions claimed		<u> </u>		abov	re ▶ —
Income	7	Wages, salaries, tips, etc. Attach Forr				7	
	8a	Taxable interest. Attach Schedule B i		8b		8a	
Attach Forms W-2 and	b 9a	Tax-exempt interest. Do not include Ordinary dividends. Attach Schedule I		00	l	9a	
W-2G here.	b	Qualified dividends (see page 23)		9b			
Also attach Form(s) 1099-R	10	Taxable refunds, credits, or offsets of	state and local inco	ome taxes (se	e page 23)	10	
if tax was	11	Alimony received				11	
withheld.	12	Business income or (loss). Attach Sch			<u>.</u>	12	
	13a	Capital gain or (loss). Attach Schedule			eck here ►] 13a	
lf alial mak	b	If box on 13a is checked, enter post-May 5 ca	apital gain distributions	130		14	
If you did not get a W-2,	14 15a	Other gains or (losses). Attach Form 4 IRA distributions	1 1		ount (see page 25)	15b	
see page 22.	16a	Pensions and annuities 16a			ount (see page 25)	16b	
Enclose, but do	17	Rental real estate, royalties, partnershi			· -	17	
not attach, any	18	Farm income or (loss). Attach Schedu	le F			18	
payment. Also, please use	19	Unemployment compensation	,			19	
Form 1040-V.	20a	Social security benefits . 20a			ount (see page 27)	20b	
	21 22	Other income. List type and amount (Add the amounts in the far right column	see page 27) n for lines 7 through 2	21. This is you	r total income ▶	21	
	23	Educator expenses (see page 29) .					
Adjusted	24	IRA deduction (see page 29)					
Gross	25	Student loan interest deduction (see p	-				
Income	26	Tuition and fees deduction (see page				-/////	
	27	Moving expenses. Attach Form 3903		27			
	28	One-half of self-employment tax. Atta		29			
	29 30	Self-employed health insurance deductions Self-employed SEP, SIMPLE, and qua	· -	20			
	31	Penalty on early withdrawal of savings	•				
	32a	Alimony paid b Recipient's SSN ►	and the second second	32a			
	33	Add lines 23 through 32a				33	
	34	Subtract line 33 from line 22. This is y	our adjusted gross	income .	•	34	

Form 1040 (2003)			Page 2
Tax and	35	Amount from line 34 (adjusted gross income)	35
Credits	36a	Check ∫ ☐ You were born before January 2, 1939, ☐ Blind. ☐ Total boxes	
Standard)	if:	
Deduction	b	If you are married filing separately and your spouse itemizes deductions, or	
for—		you were a dual-status alien, see page 34 and check here ▶ 36b ☐	
 People who checked any 	Γ	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37
box on line	38	Subtract line 37 from line 35	38
36a or 36b or who can be	39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on	39
claimed as a dependent,	40	line 6d. If line 35 is over \$104,625, see the worksheet on page 35	40
see page 34.	40 41	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0- Tax (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	41
All others:	42	Alternative minimum tax (see page 38). Attach Form 6251	42
Single or Married filing	43	Add lines 41 and 42	43
separately,	44	Foreign tax credit. Attach Form 1116 if required	
\$4,750	45	Credit for child and dependent care expenses. Attach Form 2441 45	
Married filing jointly or	46	Credit for the elderly or the disabled. Attach Schedule R 46	
Qualifying	47	Education credits. Attach Form 8863 47	
widow(er), \$9,500	48	Retirement savings contributions credit. Attach Form 8880 . 48	
Head of	49	Child tax credit (see page 40)	
household, \$7,000	50	Adoption credit. Attach Form 8839	
\$7,000	51	Credits from: a Form 8396 b Form 8859 51	
	52	Other credits. Check applicable box(es): a Form 3800	
	53	b Form 8801 c Specify 52 Add lines 44 through 52. These are your total credits	53
	54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0	54
	55	Self-employment tax. Attach Schedule SE	55
Other	56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56
Taxes	57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required .	57
	58	Advance earned income credit payments from Form(s) W-2	58
		Household employment taxes. Attach Schedule H	
	60	Add lines 54 through 59. This is your total tax	60
Payments Payments	61	Federal income tax withheld from Forms W-2 and 1099 61	
	62	2003 estimated tax payments and amount applied from 2002 return . 62	
If you have a qualifying	63	Earned income credit (EIC)	
child, attach	64	Excess social security and tier i with tax withheld (see page 50)	
Schedule EIC.	65	Additional child tax credit. Attach Form 8812	
	66 67	Other payments from: a \square Form 2439 b \square Form 4136 c \square Form 8885 . 67	
	68	Add lines 61 through 67. These are your total payments	68
Refund	69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69
Direct deposit?	70a	Amount of line 69 you want refunded to you	70a
See page 56	▶ b	Routing number	
and fill in 70b, 70c, and 70d.	► d	Account number	
	71	Amount of line 69 you want applied to your 2004 estimated tax 71	
Amount You Owe	72 73	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ► Estimated tax penalty (see page 58)	72
			Complete the following. No
Third Party			·
Designee	nai	signee's Phone Personal identif ne ► no. ► () number (PIN)	ication •
Sign	Un	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, a	nd to the best of my knowledge and
Here		ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of v	
Joint return?	Yo \	ur signature Date Your occupation	Daytime phone number
See page 20. Keep a copy	_		()
for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	
records.		Doto	Drapararia SSN or DTIN
Paid	Pre	parer's Date Check if self-employed	Preparer's SSN or PTIN
Preparer's		, sell employed	<u> </u>
Use Only	you	n's name (or EIN Lins if self-employed), Phone no	<u>;</u> ()

1040	-	ortment of the Treasury—Internal Revenue 5. Individual Income Tax Re	//// \\ # • .	3 (99)	IDC Has Only D	- mat visita as a	stanle in this anges	
	_	the year Jan. 1-Dec. 31, 2003, or other tax year beg		03, ending	, 20	٠,	MB No. 1545-0074	
Label	-	ur first name and initial	Last name	oo, chaing	, 20	_	ocial security number	
(See								
instructions on page 19.)	lf a	joint return, spouse's first name and initial	Last name			Spouse	's social security num	nber
Use the IRS label. Otherwise,		me address (number and street). If you have a	a P.O. box, see page 1	9.	Apt. no.	A 1	mportant! 4	
please print or type.	C:4	y, town or post office, state, and ZIP code. If	you have a foreign add	lress, see pag	e 19.		ou must enter our SSN(s) above.	
Presidential Election Campaign	n 🛦	Note. Checking "Yes" will not change	your tax or reduce y	our refund.		You	Spouse	
(See page 19.)		Do you, or your spouse if filing a joint			d? ▶	►	□No □Yes □	No
F:!! Ct-t	1 [Single		4 Head	of household (wi	th qualifying	person). (See page 20	:O.) If
Filing Status	2	Married filing jointly (even if only one	had income)				not your dependent, e	enter
Check only	3	☐ Married filing separately. Enter spous	se's SSN above		hild's name here.		ent child (Coo nogo	20.
one box.	6a	and full name here. ► Yourself. If your parent (or someon	ao alsa) san alaim ya				ent child. (See page No. of boxes	20.
Exemptions		return, do not check bo				}	checked on 6a and 6b	
	b C	Spouse	(2) Dependent's	(3) Dej	pendent's (4) vif	qualifying	No. of children on 6c who:	
	C	(1) First name Last name	social security numb	bei i		ee page 21)	• lived with you	
					you credit (s	ee page 21)	 did not live with you due to divorce 	
If more than five							or separation (see page 21)	
dependents, see page 21.							Dependents on 6c	
1 3							not entered above	_
							Add numbers on lines	
	d	Total number of exemptions claimed					above ▶	
Income	7	Wages, salaries, tips, etc. Attach Form Taxable interest. Attach Schedule B if				. 7 8a		
	8a	Tax-exempt interest. Do not include of		8b		. /////		
Attach Forms W-2 and	9a	Ordinary dividends. Attach Schedule B				. 9a		
W-2G here.	b	Qualified dividends (see page 23) .		9b				
Also attach Form(s) 1099-R	10	Taxable refunds, credits, or offsets of	state and local incor	ne taxes (se	e page 23) .	. 10		
if tax was	11	Alimony received	. 4 () 2.			. 11		
withheld.	12	Business income or (loss). Attach Sche				. 12		
	13a	Capital gain or (loss). Attach Schedule			eck here 🕨 📋	☐ 13a		
If you all along the	b	If box on 13a is checked, enter post-May 5 ca		13b		14		
If you did not get a W-2,	14 15a	Other gains or (losses). Attach Form 4 IRA distributions 15a	1 1		ount (see page 25			
see page 22.	16a	Pensions and annuities 16a			ount (see page 25 ount (see page 25	"		
Enclose, but do	17	Rental real estate, royalties, partnership						
not attach, any	18	Farm income or (loss). Attach Schedule	•			. 18		
payment. Also, please use	19	Unemployment compensation				. 19		
Form 1040-V.	20a	Social security benefits . 20a			ount (see page 27	·		
	21 22	Other income. List type and amount (s Add the amounts in the far right column						
				23	totarincome	/////		
Adjusted	23 24	Educator expenses (see page 29)		24				
Gross	25	Student loan interest deduction (see p		25				
Income	26	Tuition and fees deduction (see page 3	=	26				
	27	Moving expenses. Attach Form 3903		27				
	28	One-half of self-employment tax. Attac	h Schedule SE .	28		<i>\(\)</i>		
	29	Self-employed health insurance deduc	· -	29		<i>\\\\\\</i>		
	30	Self-employed SEP, SIMPLE, and qual	•	30		<i>\\\\\\\</i>		
	31	Penalty on early withdrawal of savings	and the second s	31 32a		<i>(((((</i>)))		
	32a 33	Alimony paid b Recipient's SSN ► Add lines 23 through 32a	· · · · · · ·			33		
	34	Subtract line 33 from line 22. This is ye				• 34		

Form 1040 (2003)			Page 2
Tax and	35	Amount from line 34 (adjusted gross income)	35
Credits	36a	Check ∫ ☐ You were born before January 2, 1939, ☐ Blind. ☐ Total boxes	
Standard)	if:	
Deduction	b	If you are married filing separately and your spouse itemizes deductions, or	
for—		you were a dual-status alien, see page 34 and check here ▶ 36b	
 People who checked any 	Γ	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37
box on line	38	Subtract line 37 from line 35	38
36a or 36b or who can be	39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on	39
claimed as a dependent,	40	line 6d. If line 35 is over \$104,625, see the worksheet on page 35	40
see page 34.	40 41	Tax (see page 36). Check if any tax is from: $\mathbf{a} \square$ Form(s) 8814 $\mathbf{b} \square$ Form 4972	41
All others:	42	Alternative minimum tax (see page 38). Attach Form 6251	42
Single or Married filing	43	Add lines 41 and 42	43
separately,	44	Foreign tax credit. Attach Form 1116 if required 44	
\$4,750	45	Credit for child and dependent care expenses. Attach Form 2441	
Married filing jointly or	46	Credit for the elderly or the disabled. Attach Schedule R 46	
Qualifying	47	Education credits. Attach Form 8863	
widow(er), \$9,500	48	Retirement savings contributions credit. Attach Form 8880 . 48	
Head of	49	Child tax credit (see page 40)	
household,	50	Adoption credit. Attach Form 8839	
\$7,000	51	Credits from: a Form 8396 b Form 8859 51	
	52	Other credits. Check applicable box(es): a Form 3800	
		b Form 8801 c Specify 52	
	53 54	Add lines 44 through 52. These are your total credits	53
			54 55
Other	55	Self-employment tax. Attach Schedule SE	56
Taxes	56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 Tax on qualified plans including IDAs, and other tax favored accounts. Attach Form 5220 if required	57
	57 58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required . Advance earned income credit payments from Form(s) W-2	58
	30	Household employment taxes. Attach Schedule H	
	60	Add lines 54 through 59. This is your total tax	60
Payments	61	Federal income tax withheld from Forms W-2 and 1099 61	
	62	2003 estimated tax payments and amount applied from 2002 return . 62	
If you have a	ຼີ 63	Earned income credit (EIC)	
qualifying child, attach	64	Excess social security and tier 1 RRTA tax withheld (see page 56) 64	
Schedule EIC.	65	Additional child tax credit. Attach Form 8812	
	66	Amount paid with request for extension to file (see page 56)	
	67 68	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 67	
		Add lines 61 through 67. These are your total payments	68
Refund	69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid Amount of line 69 you want refunded to you	70a
Direct deposit? See page 56	70a ▶ b	Routing number Savings Savings	
and fill in 70b,	► d	Account number Savings	
70c, and 70d.	71	Amount of line 69 you want applied to your 2004 estimated tax 71	
Amount	72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72
You Owe	73	Estimated tax penalty (see page 58) 73	
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 58)? $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	s. Complete the following. \square No
Designee	De	signee's Phone Personal ident	ification
	nar		<u> </u>
Sign	Und bel	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of	and to the best of my knowledge and which preparer has any knowledge.
Here		ur signature Date Your occupation	Daytime phone number
Joint return? See page 20.	10	a signature	/ Saytime priorie mamber
Кеер а сору	$\frac{1}{Sn}$	puse's signature. If a joint return, both must sign. Date Spouse's occupation	
for your records.	Jp	Spouse's occupation	
-	D-	Date Date	Preparer's SSN or PTIN
Paid	Pre sig	parer's Check if self-employed	1
Preparer's		n's name (or EIN	•
Use Only	you	ars if self-employed),	()

1040A	U.S	. Individual I	ncome T	ax Returr	1 (99)	2003	IRS Use On	ly—Do	not write	e or staple in this s	space.
Label	Your	first name and initial		Last name				```	Ol	MB No. 1545-008	5
(See page 19.)									Your so	cial security num	ber
Α								i			
B	If a jo	int return, spouse's first n	ame and initial	Last name					Spouse's	s social security nu	umber
Use the											
IRS label.	Home	e address (number and str	eet). If you have a	P.O. box, see pag	e 20.		Apt. no.		A 1		1 4
please print R										nportant	
or type.	City,	town or post office, state,	and ZIP code. If y	ou have a foreign	address, see pa	age 20.				must enter yo SSN(s) above.	our
Presidential									V	S	
Election Campaign		ote. Checking "Yes							You —		_
(See page 20.)	D	o you, or your spou	ise if filing a jo	oint return, wa	nt \$3 to go	to this fund?.	▶		Yes	□No □Yes	∐No
Filing	1 🗌	Single				4 Head of	of household (with qu	alifying	person). (See pag	ge 20.)
status	2	☐ Married filing join	itly (even if on	lly one had inc	come)	If the o	qualifying pers	on is a	child b	ut not your depe	
Check only	3	☐ Married filing sep		spouse's SSN	N above and	u	his child's nai				
one box.		full name here.	<u> </u>			5 ∐ Qualify	ring widow(er)	with d	epender	nt child (See pag	je 21.)
Exemptions	6a	☐ Yourself. If)	No. of boxes checked on	
•			dependent (on his or he	er tax retu	urn, do not	check box	₹ 6a.	}	6a and 6b	
	b	Spouse					(4)	l.c	<u></u>	No. of children	
	С	Dependents:		(2) Depend	lent's social	(3) Depen	nems L.S	√if qua		on 6c who: Iived with	
		(1) First name	Last name		number	relationsh you	nip to tai	x credi	t (see	you	
If more than six		(1) Thist hame	Last Harric		1	you		page 2	23)	• did not live	
dependents, see page 21.				1				<u> </u>		with you due to divorce or	
9								⊢⊢		separation (see page 23)	
				+ :	!			⊢⊢			
				<u> </u>	<u>;</u>			⊢⊢		Dependents on 6c not	
				-	1			ㅡ씀		entered above	
				<u> </u>	i					Add numbers	
	d	Total number of	of exemptio	ns claimed.						on lines above	
Income			•								
	7	Wages, salaries	s, tips, etc.	Attach For	m(s) W-2	2.			7		
Attach Form(s) W-2											
here. Also		Taxable interes							8a		
attach		Tax-exempt in									
Form(s)		Ordinary dividends. Attach Schedule 1 if required.							9a		
1099-R if tax was withheld.		Qualified dividends (see page 25). 9b						lder			
was withheld.		Capital gain di							10a		
If you did not get a W-2, see		Post-May 5 capi	tal gain disti	ributions (see	e page 25)			<u></u>			
page 24.	11a	IRA				11b Taxak		t			
Enclose, but do		distributions.	11a				page 25).		11b		
not attach, any	12a	Pensions and	10-			12b Taxak		t	101		
payment.		annuities.	12a			(see	page 26).		12b		
	12	l la casa a la casa a ast		ation and Al	aalta Dam	mannant Fur	م ما مان اما م	مام	10		
	13	Unemployment		ation and Ai	aska Per	14b Taxal			13		
	14a	Social security benefits.	14a				page 28).	ι	14b		
		Deficitio.	14a			(366	Jage 20).		140		+
	15	Add lines 7 thro	ough 14b (fa	r right colur	nn). This	is your total	income.	•	15		
Adjusted	16	Educator expe			, -	16					1
gross	17	IRA deduction				17					
income	18	Student loan in			page 31).						
IIICUIIIC	19	Tuition and fee				19					
	20	Add lines 16 th					its.	•	20		
						-					
	21	Subtract line 2	0 from line	15. This is	your adj ı	usted gross	income.		21		

Department of the Treasury—Internal Revenue Service

Form

Cat. No. 11327A

Form 1040A	(2003)				P	age 2
Тах,	22	Enter the amount from line 21 (adjusted gross incom	ne).		22	
credits,			. 1		1	
and	23a	Check You were born before January 2, 1939, Blind Blind				
payments		if:		23a 🔔		
Standard	р	If you are married filing separately and your spo		23b 🔲		I
Deduction	24	deductions, see page 32 and check here Enter your standard deduction (see left margin).		230 🔟	24	
for—	25	Subtract line 24 from line 22. If line 24 is more than	line 22 enter	-Ω-	25	
 People who checked any 	26	Multiply \$3,050 by the total number of exemptions of			26	
box on line	27	Subtract line 26 from line 25. If line 26 is more than			20	
23a or 23b or who can be	21	This is your taxable income.	iiiic 25, criter -	▶	27	
claimed as a dependent,	28	Tax, including any alternative minimum tax (see pag	ie 33).		28	
see page 32.	29	Credit for child and dependent care expenses.	, o o o , .			
All others:		Attach Schedule 2.	29			
Single or	30	Credit for the elderly or the disabled. Attach				
Married filing separately,		Schedule 3.	30			
\$4,750	31	Education credits. Attach Form 8863.	31			
Married filing	32	Retirement savings contributions credit. Attach				
jointly or Qualifying		Form 8880.	32			
widow(er), \$9,500	33	Child tax credit (see page 37).	33			
Head of	34	Adoption credit. Attach Form 8839.	34		0.5	l
household,	35	Add lines 29 through 34. These are your total credit			35	
\$7,000	36 37	Subtract line 35 from line 28. If line 35 is more than line Advance earned income credit payments from Form			<u>36</u> 37	
	38	Add lines 36 and 37. This is your total tax .	1(3) 77-2.	•	38	
	39	Federal income tax withheld from Forms W-2			30	
	37	and 1099.	39			
	40	2003 estimated tax payments and amount	-			
If you have		applied from 2002 return.	40			
a qualifying child, attach	41	Earned income credit (EIC).	41			
Schedule	42	Additional child tax credit. Attach Form 8812.	42			
EIC.	43	Add lines 39 through 42. These are your total paym		<u> </u>	43	
Refund	44	If line 43 is more than line 38, subtract line 38 from	line 43.		4.4	
Direct	450	This is the amount you overpaid .			44	
deposit?	45a	Amount of line 44 you want refunded to you.			45a	
See page 50	▶ b	Routing number	ecking 🗌 Savi	ngs		
and fill in 45b, 45c,	b d	Account	-			
and 45d.	₽ u	number				
	46	Amount of line 44 you want applied to your				
		2004 estimated tax.	46			
Amount	47	Amount you owe. Subtract line 43 from line 38. For	r details on hov			
you owe	40	to pay, see page 51.	40		47	
	48	Estimated tax penalty (see page 52).	48	\ <u>\</u>		
Third party	L	o you want to allow another person to discuss this return with the	e IRS (see page 52)? Yes. (complete the following.	∐ No
designee		esignee's Phone no. ▶ ())	Personal iden number (PIN)	tification	
Sign	U	nder penalties of periury. I declare that I have examined this return and according	ompanying schedules	and statement	s, and to the best of my	
here	k O	nowledge and belief, they are true, correct, and accurately list all amounts and preparer (other than the taxpayer) is based on all information of which the	d sources of income I i preparer has any kno	received during owledge.	the tax year. Declaration	
Joint return?	Y	our signature Date Yo	our occupation		Daytime phone numbe	er
See page 20.					()	
Keep a copy for your	S	pouse's signature. If a joint return, both must sign. Date Sp	oouse's occupation			
records.	7			 -	<u> </u>	
Paid		reparer's Date	Chec		Preparer's SSN or PTIN	
preparer's	_	gnature /	self-e	mployed 🔲	<u> </u>	
use only	y	rm's name (or purs if self-employed),		EIN Dhana na	:	
•	a	ddress, and ZIP čode 🗸		Phone no.	\ /	

Form 1040A (2003)

Department of the Treasury-Internal Revenue Service Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99) 2003

OMB No. 1545-0675

Label		Your first name and initial	Last name			Your social security number	Г
(See page 12.) Use the IRS	A B E	If a joint return, spouse's first name and initial	Last name			Spouse's social security numb	oer
label. Otherwise, please print	H E R	Home address (number and street). If you have a City, town or post office, state, and ZIP code. If y			Apt. no.	▲ Important! A	
or type. Presidential	Ë	City, town or post office, state, and zir code. If y	ou nave a foreign address, si	ее рауе тг.		SSN(s) above.	
Election Campaign (page 12)		Note. Checking "Yes" will not change Do you, or your spouse if a joint retu				You Spouse Yes No Yes	□No
Income	1	Wages, salaries, and tips. This show Attach your Form(s) W-2.	ald be shown in box 1	of your Form(s) W-2		1	
Attach Form(s) W-2 here.	_2	Taxable interest. If the total is over	\$1,500, you cannot us	se Form 1040EZ.		2	
Enclose, but do not attach, any payment.	3	Unemployment compensation and a (see page 14).	Alaska Permanent Fur	nd dividends		3	
any payment	4	Add lines 1, 2, and 3. This is your				4	
Note. You must check Yes or No.	5	Yes. Enter amount from worksheet on back.	No. If single, er		15,600.	5	
	6	Subtract line 5 from line 4. If line This is your taxable income.	5 is larger than line 4	, enter -0	>	6	
Payments and tax	_7	Federal income tax withheld from	box 2 of your Form(s)	W-2.		7	
	8	Earned income credit (EIC).				8	
	9	Add lines 7 and 8. These are your	total payments.		•	9	
	10	Tax. Use the amount on line 6 abo 24–28 of the booklet. Then, enter t				10	
Refund Have it directly	11a	If line 9 is larger than line 10, sub	tract line 10 from line	9. This is your refu n	d. >	11a	
deposited! See page 19 and fill in 11b, 11c,	▶ b	Routing number	▶ c	Type: Checking	Savings		
and 11d.	▶ d	Account number					
Amount you owe	12	If line 10 is larger than line 9, subtr the amount you owe. For details or			>	12	
Third party	Do	you want to allow another person to o	discuss this return with	n the IRS (see page 20)?	Complete the following.	No
designee	nam		Phone no. ► ()	Personal identifi number (PIN)	<u>▶</u>	
Sign here Joint return? See page 11.	acci on a	er penalties of perjury, I declare that I have urately lists all amounts and sources of inco ill information of which the preparer has an r signature	me I received during the t				
Keep a copy for your records.	Spo	use's signature. If a joint return, both must	sign. Date	Spouse's occupation			
Paid		parer's ature			ck if employed	Preparer's SSN or PTIN	
preparer's use only	your	or's name (or res if self-employed), ress, and ZIP code			EIN Phone no.	()	

Schedule 1 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

2003

Cat. No. 12075R

OMB No. 1545-0085

Name(s) shown on F	orm 1040.	A	Your	social security nur	mber
Part I		Note. If you received a Form 1099-INT, Form 1099-OID, or substitute st brokerage firm, enter the firm's name and the total interest shown			
(See back of schedule and the instructions	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.		Amount	
for Form 1040A, line 8a.)			1		
	3	Add the amounts on line 1. Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3		
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4		
Part II		Note. If you received a Form 1099-DIV or substitute statement from a b firm's name and the ordinary dividends shown on that form.	roker	age firm, ente	r the
Ordinary dividends	5	List name of payer.		Amount	
(See back of schedule and the instructions for Form 1040A,			5		
line 9a.)					
	6	Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a	6		

Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

99) 2003

OMB No. 1545-0085

Name(s) shown on Form	1040	A										Your socia	l security n	umber	
Before you beg Dependent C												the sep	arate ins	truction	1S.
Part I	_1_	(a)) Care provide name	er's		dress (nur city, state,			t. no.,		Identif r (SSN	ying For EIN)		nount pa struction	
Persons or organizations who provided the care															
ou must complete this part.		dep	Did you roendent car	eceive re bene	fits?		No —		→ (Complete	e Part		e back no		VOLL
Part II	2	must u	use Form 1 ation abou	040. S	eė Sche	edule H	l and its	instr	uction	s for de	tails.				
Credit for child and dependent care expenses		the ins	structions. (a) Qualifiest	alifying p	erson's n	ame Last				alifying pe security n			(c) Qualifyou incuin 2003 f	rred and	l paid erson
	3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more person If you completed Part III, enter the amount from line 26.									3					
		Enter your earned income. If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.													
	_6	6 Enter the smallest of line 3, 4, or 5.									6				
	7	Enter t	the amoun	t from I	Form 10)40A, lir	ne 22.		7						
	8		on line 8 th nt on line 7 7 is :		mal amo	ount sho	own bel		nat app	olies to	the				
		Over	But not over		cimal ount is		Over	Bu ov	ıt not er	Deci amo	mal unt is	i			
		15,000- 17,000- 19,000- 21,000- 23,000- 25,000-	—15,000 —17,000 —19,000 —21,000 —23,000 —25,000 —27,000 —29,000		.35 .34 .33 .32 .31 .30 .29		\$29,000 31,000 33,000 35,000 37,000 41,000 43,000	0—33 0—35 0—37 0—39 0—41 0—43	,000 ,000 ,000 ,000 ,000 ,000	.4	27 26 25 24 23 22 21	8		× .	
	9	Multip	ly line 6 by ses in 2003		ecimal a		on line					9			
			the amoun					es. F	nter th	e small	ler	10			
			9 or line 1							. Juii	٠	11			

Page 2 Schedule 2 (Form 1040A) 2003

Part III

12 Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 Dependent form(s). Do not include amounts that were reported to you as care benefits wages in box 1 of Form(s) W-2. 12 **13** Enter the amount forfeited, if any. See the instructions. 13 14 Subtract line 13 from line 12. 14 15 Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s). 15 **16** Enter the **smaller** of line 14 or 15. 16 17 Enter your earned income. 17 18 Enter the amount shown below that applies to • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 17. 18 19 19 Enter the smallest of line 16, 17, or 18. 20 Excluded benefits. Enter here the smaller of the following: • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 20 21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB." 21 To claim the child and dependent care credit, complete lines 22-26 below. 22 Enter \$3,000 (\$6,000 if two or more qualifying persons). 22 23 Enter the amount from line 20. 23 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2002 expenses in 2003, see the 24 instructions for line 9. Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here. 25 Enter the **smaller** of line 24 or 25. Also, enter this amount on line 3

Schedule 2 (Form 1040A) 2003

26

on the front of this schedule and complete lines 4-11.

Schedule 3 (Form 1040A)

Department of the Treasury-Internal Revenue Service

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

2003

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

or

You may be able to take this credit and reduce your tax if by the end of 2003:

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

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

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

Part I	If your filing status is:	And by the end of 2003:	Check only one box:
Check the box for your filing status and age	Single, Head of household, or	1 You were 65 or older	1 🗆
•	Qualifying widow(er)	2 You were under 65 and you retire and total disability	
		3 Both spouses were 65 or older	3 🗆
		4 Both spouses were under 65, but of retired on permanent and total di	· —
	Married filing	5 Both spouses were under 65, and permanent and total disability .	
	jointly	6 One spouse was 65 or older, and t was under 65 and retired on pern disability	nanent and total
		7 One spouse was 65 or older, and t was under 65 and not retired on total disability	permanent and
	Married filing	8 You were 65 or older and you I your spouse for all of 2003	· —
	separately	9 You were under 65, you retired on total disability, and you lived a spouse for all of 2003	part from your
	Did you check box 1, 3, 7, or 8?	— Yes — → Skip Part II and co	omplete Part III on the back. and III.

Part II Statement of permanent and total disability

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

- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
- - If you checked this box, you do not have to get another statement for 2003.
 - If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

Cat. No. 12064K

Schedule 3 (Form 1040A) 2003 Page 2

Part III

credit

Figure your

10 If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 10 Box 8 or 9 \$3,750 Did you check You must complete line 11. Yes box 2, 4, 5, 6, or 9 in Part I? Enter the amount from line 10 No on line 12 and go to line 13. 11 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. For more details on what to include on line 11, see the instructions. 11 12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10. 12 13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003. a Nontaxable part of social security benefits Nontaxable part of railroad retirement benefits treated as social security (see instructions). 13a **b** Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). 13b c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c Enter the amount from Form 1040A, line 22. 14 14 15 If you checked (in Part I): Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 . \$10,000 Box 8 or 9 15 16 Subtract line 15 from line 14. If zero or less, enter -0-. 16 17 Enter one-half of line 16. 17 18 Add lines 13c and 17. 18 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take 19 the credit. Otherwise, go to line 20. 20 Multiply line 19 by 15% (.15). 20 21 Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. 21

22

or line 21 here and on Form 1040A, line 30.

Credit for the elderly or the disabled. Enter the smaller of line 20

22

SCHEDULES A&B (Form 1040)

Schedule A-Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99)

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

ivame(s) snown or	i FOIIII	1 1040		Your social security number
Medical and Dental Expenses	1 2 3 4	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2)		4
Taxes You Paid (See page A-2.)	5 6 7 8	State and local income taxes Real estate taxes (see page A-2) Personal property taxes Other taxes. List type and amount Add lines 5 through 8		9
Interest You Paid (See page A-3.)	10 11	Home mortgage interest and points reported to you on Form 1098 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address		
Personal interest is not deductible.	12 13 14	Points not reported to you on Form 1098. See page A-3 for special rules		14
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 16 17 18	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4		18
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		19
Job Expenses and Most Other Miscellaneous Deductions	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶		
(See page A-5.)	21 22	Tax preparation fees		
	23 24 25 26	Add lines 20 through 22		26
Other Miscellaneous Deductions	27	Other—from list on page A-6. List type and amount ▶		27
Total Itemized Deductions	28	Is Form 1040, line 35, over \$139,500 (over \$69,750 if married filing separate No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. Yes. Your deduction may be limited. See page A-6 for the amount to enter.	ly)? } ▶	28

- !

Your social security number

		Schedule B—Interest and Ordinary Dividends		Attad Sequ	hment ience No	o. 08
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		Am	ount	
(See page B-1 and the instructions for Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter						
the total interest shown on that	2	Add the amounts on line 1	2			
form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3			
	4 No	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ ote. If line 4 is over \$1,500, you must complete Part III.	4	Ame	ount	
	5	List name of payer ▶				
Part II						
Ordinary Dividends						
(See page B-1						
and the						
instructions for Form 1040,						
line 9a.)						
Note. If you received a Form			5			
1099-DIV or						
substitute statement from						
a brokerage firm, list the firm's						
name as the						
payer and enter the ordinary						
dividends shown on that form.						
	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	6			
		ote. If line 6 is over \$1,500, you must complete Part III.		(b) book		
Part III		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide reign account; or (c) received a distribution from, or were a grantor of, or a transferor to,			Yes	No
Foreign		At any time during 2003, did you have an interest in or a signature or other authority				
Accounts	, 0	account in a foreign country, such as a bank account, securities account, or	other			
and Trusts		account? See page B-2 for exceptions and filing requirements for Form TD F 90-				
(See	b 8	If "Yes," enter the name of the foreign country ▶	tranef	eror to a		
page B-2.)	U	foreign trust? If "Yes," you may have to file Form 3520. See page B-2				

SCHEDULE C (Form 1040)

Name of proprietor

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business (Sole Proprietorship)

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

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

OMB No. 1545-0074 Attachment Sequence No. **09**

Social security number (SSN)

A	Principal business or profession	, including product or serv	ce (see page C-2 of the instruct	ions)	B Ente	r code f	rom pa	ages C-	7, 8, &	9
С	Business name. If no separate b	ousiness name, leave blank			D Emp	loyer ID	numb	er (EIN), if an	ıy
E	Business address (including sui City, town or post office, state,	•								
F G H Pai	Did you "materially participate" If you started or acquired this b	Cash (2) Accruain the operation of this bususiness during 2003, check	iness during 2003? If "No," see	page C-3 for I	imit on	losses	. [☐Yes		No
1	Gross receipts or sales. Caution employee" box on that form wa	s checked, see page C-3 a	nd check here		1					
2	Returns and allowances				3				+	
3					4				+	
4	Cost of goods sold (from line 42	2 on page 2)			4				+	
_	Construction of the	one line 2			5					
5 6	Gross profit. Subtract line 4 fro Other income, including Federal				6				+	
O	Other income, including rederal	and state gasonne or ruer	tax credit of refund (see page c	-3)					+	_
7	Gross income. Add lines 5 and	16		•	7					
Pai	rt II Expenses. Enter ex	penses for business us	e of your home only on lin	e 30.						
8	Advertising	8	19 Pension and profit-s	haring plans	19					
9	Car and truck expenses		20 Rent or lease (see	page C-5):						
	(see page C-3)	9	a Vehicles, machinery, ar	nd equipment.	20a				\perp	
10	Commissions and fees	10	b Other business pro	perty	20b					
11	Contract labor		21 Repairs and mainte	enance	21				\perp	
	(see page C-4)	11	22 Supplies (not included	d in Part III) .	22				+	
12	Depletion	12	23 Taxes and licenses		23				+	
13	Depreciation and section 179 expense deduction (not included in Part III) (200 page C. 4)	13	24 Travel, meals, and a Travel		24a				\perp	
11	in Part III) (see page C-4)	10	b Meals and entertainment							
14	Employee benefit programs (other than on line 19)	14	c Enter nondeduct-							
15	Insurance (other than health)	15	ible amount in-							
16	Interest:		cluded on line 24b (see page C-5).							
а	Mortgage (paid to banks, etc.) .	16a	d Subtract line 24c from	n line 24b .	24d				\perp	
b	Other	16b	25 Utilities		25				\perp	
17	Legal and professional		26 Wages (less employm		26				+	
40	services	17	27 Other expenses (fro							
18	Office expense	18	<u> </u>		27				+	
28	Total expenses before expense	es for business use of home	e. Add lines 8 through 27 in colu	imns . ►	28				+	
20	Tantativa profit (loss) Subtract I	line 20 from line 7			29					
29 30	Tentative profit (loss). Subtract I Expenses for business use of your				30				+	_
31	Net profit or (loss). Subtract lir		-/						\top	
J 1	 If a profit, enter on Form 104 		nedule SE, line 2 (statutory emp	lovees.						
	see page C-6). Estates and trus			}	31					
	 If a loss, you must go to line 			J						
32	If you have a loss, check the bo		stment in this activity (see page	C-6).						
	• If you checked 32a, enter the (statutory employees, see page	e loss on Form 1040, line	12, and also on Schedule SE			☐ All i ☐ Sor				
	 If you checked 32b, you mus 	t attach Form 6198.		J		atr				

Schedule C (Form 1040) 2003

Pai	t III Cost of Goods Sold (see page C-6)					
33	Method(s) used to value closing inventory: a \(\subseteq \text{Cost} \) Cost \(b \subseteq \text{Lower of cost or market} \) c	□ o	ther (attac	ch explana	ation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation			Yes		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35				
36	Purchases less cost of items withdrawn for personal use	36				
37	Cost of labor. Do not include any amounts paid to yourself	37				
38	Materials and supplies	38				
39	Other costs	39				
40	Add lines 35 through 39	40				
41	Inventory at end of year	41				
42 Pa l	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	ır or tru	ıck exp	enses	on
	line 9 and are not required to file Form 4562 for this business. See the ins C-4 to find out if you must file Form 4562.					
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	/_	·			
44	Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used you	ur vel	nicle for:			
а	Business b Commuting c Other					
45	Do you (or your spouse) have another vehicle available for personal use?		🗆	Yes		No
46	Was your vehicle available for personal use during off-duty hours?		🗆	Yes		No
47a	Do you have evidence to support your deduction?		🗆	Yes		No
b	If "Yes," is the evidence written?		🗆	Yes		No
Pa	other Expenses. List below business expenses not included on lines 8–26	or lir	e 30.			
48	Total other expenses. Enter here and on page 1, line 27	48				
			1			

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

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

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2003
Attachment Sequence No. 09A

Department of the Treasury Internal Revenue Service (99) Name of proprietor

Social security number (SSN)

Pa	General Information				
Sch Inst Sch	less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business.	Had no empl Are not requi Depreciation this business for Schedule C-4 to find o Do not deduc business use Do not have passive activ business.	red to file and Amor See the C, line 13 ut if you not expense of your hoprior year	Form 4562 tization, for instructions , on page nust file. es for ome. unallowed	,
Α	Principal business or profession, including product or service	В	Enter code	e from pages	C-7, 8, & 9
С	Business name. If no separate business name, leave blank.	D	Employer	ID number (EIN), if any
E	Business address (including suite or room no.). Address not required if same as on Form 104	0, page 1.	;		
	City, town or post office, state, and ZIP code				
Pai	rt II Figure Your Net Profit				
1	Gross receipts. Caution. If this income was reported to you on Form W-2 and the "S employee" box on that form was checked, see Statutory Employees in the instruct Schedule C, line 1, on page C-3 and check here		1		
2	Total expenses (see instructions). If more than \$2,500, you must use Schedule C		2		
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do no amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)		3		
Pai	Information on Your Vehicle. Complete this part only if you are claim	ing car or tr	uck exp	enses on	line 2.
4	When did you place your vehicle in service for business purposes? (month, day, ye				
5	Of the total number of miles you drove your vehicle during 2003, enter the number	of miles you	used yo	ur vehicle	tor:
а	b Commuting c Other	r			
6	Do you (or your spouse) have another vehicle available for personal use?			☐ Yes	☐ No
7	Was your vehicle available for personal use during off-duty hours?			☐ Yes	☐ No
8a	Do you have evidence to support your deduction?			☐ Yes	□ No
h	o If "Yes." is the evidence written?			□ Vos	□ No

Cat. No. 14374D

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040 **Capital Gains and Losses**

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

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Attachment

OMB No. 1545-0074

Sequence No. 12

Your social security number

Pa	rt I Short-Term Cap	oital Gains a	nd Loss	ses-	-Assets He	ld O	ne Year or	Less	•			
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date (Mo., day		(d) Sales p (see page D the instructi	-6 of	(e) Cost or othe (see page D- the instruction	-6 of	(f) Gain or (lo the entire Subtract (e) f	year	(g) Post-May ! or (loss)' (see below	*
1		(many day) yilly				,		,		(-)	(555 15515)	
						<u> </u>				-		:
										-		
						!				-		
	Enter your short-term	totals if any	from					: *//////				<u>: </u>
2	Schedule D-1, line 2			2					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			<u> </u>
3	Total short-term sale Add lines 1 and 2 in colu			3								
4	Short-term gain from For 6781, and 8824	rm 6252 and s		-				4				
5	Net short-term gain or (lo		erships, S	S corp	orations, es	tates,	and trusts	5				
6	Short-term capital loss of 2002 Capital Loss Carryo	carryover. Ente	r the an	nount	, if any, fron	n line	8 of your	6	()		
7a	Combine lines 1 through	5 in column (g). If the	resu	It is a loss,	enter	the result.				,	
b	Otherwise, enter -0 Do Net short-term capital of				 s 1 through			7a 7b				; ///////
	rt II Long-Term Cap								ear			2///////
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date (Mo., day	sold	(d) Sales p (see page D the instructi	rice -6 of	(e) Cost or other (see page D- the instruction	er basis 6 of		year	(g) Post-May ! or (loss)' (see below	*
8		(many day) ymy				,		,			(======================================	,
						<u> </u>		!		<u> </u>		
								! !				
						! ! !						
9	Enter your long-term Schedule D-1, line 9	totals, if any	, from	9								
10	Total long-term sale Add lines 8 and 9 in colu	s price am		10								
11	Gain from Form 4797, F	Part I; long-ter		rom I								
12	long-term gain or (loss) f Net long-term gain or (los							11				
	from Schedule(s) K-1.							12				
13 14	Capital gain distributions Long-term capital loss of							13				: X //////
14	2002 Capital Loss Carryo							14	() (X/////		<i>X//////</i>
15	Combine lines 8 through	13 in column	(a). If zer	o or l	ess, enter -()		15		<i>X//////</i>		· •
	=		(3)									
16	Net long-term capital g	jain or (loss).					column (f)	16	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			

*Include in column (g) all 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 D-8 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

Schedule D (Form 1040) 2003 Page 2

Par	laxable Gain of Deductible Loss		
	Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below.	ow	17a
b	Combine lines 7a and 15. If zero or less, enter -0 Then complete For	m 1040 through line 40.	17b
	 Next: • If line 16 of Schedule D is a gain or you have qualified divide 9b, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete the rest 		
18	If line 17a is a loss, enter here and on Form 1040, line 13a, the sm		
	(b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the		18 (
	Next: ● If you have qualified dividends on Form 1040, line 9b, comp	·	
	line 40, and then complete Part IV below (but skip lines 19 ar		
	 Otherwise, skip Part IV below and complete the rest of Form 	1040.	
Par	t IV Tax Computation Using Maximum Capital Gains Rates	S	
	If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to	line 21. Otherwise, go to	line 19.
19	Enter your unrecaptured section 1250 gain, if any, from line 18 of the wor	rksheet on page D-7	19
20	Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-		20
	If lines 19 and 20 are zero, go to line 21. Otherwise, complete the wo	orksheet on page D-11 o	of the instructions to figure
	the amount to enter on lines 35 and 53 below, and skip all other lin		3
21	Enter your taxable income from Form 1040, line 40		21
22	Enter the smaller of line 16 or line 17a, but not less than zero	22	
23	Enter your qualified dividends from Form 1040, line 9b	23	
24	Add lines 22 and 23	24	
25	Amount from line 4g of Form 4952 (investment interest expense) .	25	
26	Subtract line 25 from line 24. If zero or less, enter -0		26
27	Subtract line 26 from line 21. If zero or less, enter -0		27
28	Enter the smaller of line 21 or :		
	• \$56,800 if married filing jointly or qualifying widow(er);	1 1	<i>\$(111)</i> \$(1111111111111111111111111111111
	• \$28,400 if single or married filing separately; or \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	28	
	• \$38,050 if head of household		<i>X////X///////////////////X////</i>
	If line 27 is more than line 28, skip lines 29-39 and go to line 40.		<i>\$(((())</i> \$(((()))((())((())((())((())(((
29	Enter the amount from line 27	29	
30	Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40	30	-\(\)\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
31	Add lines 17b and 23*		<i>\(\(\)</i> \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
32	Enter the smaller of line 30 or line 31	32	
33	Multiply line 32 by 5% (.05)		33
	If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.		
34	Subtract line 32 from line 30	34	
35	Enter your qualified 5-year gain, if any, from		
	line 8 of the worksheet on page D-10 35	36	
36	Enter the smaller of line 34 or line 35		37
37	Multiply line 36 by 8% (.08)		
38	Subtract line 36 from line 34		39
39	Multiply line 38 by 10% (.10)		
40	If lines 26 and 30 are the same, skip lines 40-49 and go to line 50. Enter the smaller of line 21 or line 26	40	
40 41	Enter the amount from line 30 (if line 30 is blank, enter -0-)	41	
42	Subtract line 41 from line 40	42	
43	Subtract line 41 from line 40		
44	Enter the amount from line 32 (if line 32 is blank, enter -0-)		
45	Subtract line 44 from line 43		
46	Enter the smaller of line 42 or line 45	46	
47	Multiply line 46 by 15% (.15)		47
48	Subtract line 46 from line 42	48	
49	Multiply line 48 by 20% (.20)		49
50	Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Sch		50
51	Add lines 33, 37, 39, 47, 49, and 50		51
52	Figure the tax on the amount on line 21 . Use the Tax Table or Tax Rate Sch		52
53	Tax on all taxable income. Enter the smaller of line 51 or line 52 here a		53

Schedule D (Form 1040) 2003

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

Attachment Sequence No. 13

OMB No. 1545-0074

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

Your social security number

1	Show the kind and location of each	rental	eal estate p	roperty:	2	For each	rental real est	ate property		Yes	No
A						listed on use it du	line 1, did you Iring the tax ye	or your family ar for personal the greater of:	Α		
В						14 da10%	ys or of the total da	lys rented at	В		
С							ntal value?	•	c		
Inc	ome:		Α		Propert B	ies	С		Totals (Add columns A, B,		
3	Rents received	3						3			
	-	+ +									
-	Denses:	5									
	Advertising	6									
6	, 19,	7									
7	Cleaning and maintenance	8									
8	Commissions	9									
9	Insurance	10									
10	Legal and other professional fees	11									
11	Management fees										
12	Mortgage interest paid to banks, etc. (see page E-4)	12						12			
13		13						<u> </u>			
14	Repairs	14									
15	Supplies	15									
16	Taxes	16									
17	Utilities	17									
18	Other (list) ►										
10	Other (list)										
		18									
19	Add lines 5 through 18	19						19			
	Depreciation expense or depletion										
20	(see page E-4)	20						20			
21	Total expenses. Add lines 19 and 20	21									
	Income or (loss) from rental real										
	estate or royalty properties.										
	Subtract line 21 from line 3 (rents)										
	or line 4 (royalties). If the result is a (loss), see page E-4 to find out										
	if you must file Form 6198	22									
23	Deductible rental real estate loss.										
	Caution. Your rental real estate										
	loss on line 22 may be limited. See										
	page E-4 to find out if you must file Form 8582 . Real estate										
	professionals must complete line										
	43 on page 2	23 () () () /////			
24		wn on lii	ne 22. Do no	t include	any los	ses		24			
25	Losses. Add royalty losses from line 2	22 and re	ental real esta	te losses f	rom line	23. Enter	total losses h	nere 25 ()
26	Total rental real estate and royalt										
	here. If Parts II, III, IV, and line 40 o						amount on Fo				
	1040, line 17. Otherwise, include th	is amou	nt in the tota	ı on line 4	I on pa	iae 2 .		26			

Sche	edule E (Form 1040) 2003						Attachr	ment Sequence	No. 13	3		Page 2	
Nam	ne(s) shown on return. Do not en	iter name and so	cial security nu	mber if showr	on other side).			You	social	security r	number	
Pa	rt II Income or Lo										at-risk ac	tivity for	
27	which any amount is not at risk, you must check column (e) on line 28 and attace. Are you reporting losses not allowed in prior years due to the at-risk or basis lim not reported on Form 8582, or unreimbursed partnership expenses?										Yes	☐ No	
	If you answered "Yes,"												
<u> </u>	Caution: The IRS comp		s reported c	n your tax	(b) Enter P f		(c) Check if		ule(s) I	ζ-1.	(e) Ch	eck if	
28 	· · ·				partnership; for S corpora	S	foreign partnership		ication		any amo not at	ount is	
A B													
c													
D	Dagaiya Inggr					Non	massius Ir	noomo ond	1 000				
	Passive Incom (f) Passive loss allowed		sive income	(b) No	npassive loss	NOI	İ	ncome and ion 179 expens		(i) No	npassive i	ncomo	
	(attach Form 8582 if required)		hedule K-1		Schedule K- 1			n from Form 4			n Schedul		
A													
B C													
D						,,,,,,							
29a	Totals												
	Totals LAdd columns (g) and (j)	of line 202							30				
31	Add columns (f), (h), and								31	()	
32	Total partnership and	S corporation	on income	or (loss).				Enter the					
Pa	result here and include				<u></u>		<u> </u>	<u></u>	32				
33			(a) Nar								Employer ation numl	oer	
A													
В													
		ive Income		D			(e) Deduction	•	ncome and Loss (f) Other income from				
	(c) Passive deduction or loss (attach Form 8582 if requ			Passive incom			from Sched				edule K-1	OIII	
A B													
	Totals												
b	o Totals												
35 36	Add columns (d) and (f) Add columns (c) and (e)					•			35	()	
37	Total estate and trust		 [loss) . Comb	oine lines 3	 35 and 36.	Ente	. . . r the result	here and		-			
D۵	include in the total on line in the total on line in the include in the total on line in the include in the total on line include include include in the total on line include include include in the total on line include inclu			Mortgag	 A Investm	ont	Conduits	(DEMICs)	37 — Pos	idua	l Holde	r	
38	(a) Name	(b) Em	ployer	(c) Exces	s inclusion fro ules Q, line 2c	m	(d) Taxable in	ncome (net loss)		(e) Inc	come from		
_		identificatio	on number	(see	e page E-6)		nom scried	ules Q, line 1b		scriedu	les Q, line	30	
39	Combine columns (d) ar	nd (e) only. Ei	nter the resu	ılt here and	l include in	the t	otal on line	41 below	39				
Pa	art V Summary												
40 41	Net farm rental income Total income or (loss) . Cor), line 17 ►	40				
42	Reconciliation of Farm												
	farming and fishing inco K-1 (Form 1065), line 1												
	Schedule K-1 (Form 10					42							
43	Reconciliation for Real	Estate Profe	ssionals. If	you were a									
	professional (see page E anywhere on Form 1040	E-1), enter the O from all rer	net income ital real esta	or (loss) yo ite activities	u reported s in which								
	you materially participat					43							

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2003

Attachment Sequence No. 43

Your social security number

Department of the Treasury Internal Revenue Service (99) Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Name(s) shown on return

Before you begin:

See the instructions for Form 1040A, line 41, or Form 1040, line 63, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



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

Q	ualifying Child Information	C	child 1	Child 2			
1	Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name	Last name	First name	Last name		
2a	Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2003. If your child was born and died in 2003 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.						
b	Child's year of birth	Year If born after and 3b; go to	 1984, skip lines 3a) line 4.	Year			
_	If the child was born before 1985— Was the child under age 24 at the end of 2003 and a student?	Yes. Go to line 4.	No. Continue	Yes. Go to line 4.	No. Continue		
b	Was the child permanently and totally disabled during any part of 2003?	Yes. Continue	No. The child is not a qualifying child.	Yes. Continue	No. The child is not a qualifying child.		
4	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
5	Number of months child lived with you in the United States during 2003 If the child lived with you for more than half of 2003 but less than 7 months, enter "7". If the child was born or died in 2003 and your home was the child's home for the entire time he or she was alive during 2003, enter "12".	Do not enter n	months nore than 12 months.	Do not enter n	months nore than 12 months.		



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2003, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service 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

								Social Security number (SSN)							
A Pri	ncipal product. Describe in one or two	words your princip	al crop or ac	tivity for the	current tax	c year.	B Ente	r code i	rom F	art IV					
							<u> </u>	<u> </u>	Щ						
		_					D Emp	loyer ID	≀ numl	oer (EIN	N), if any				
C Ac	counting method:	(1) 🗌 Cash		(2)	Accrual										
F Dia	d you "materially participate" in the	operation of this	husiness d	lurina 2003	2 If "No."	see nage F-2 for limit	on nassiv	a Inssa	. Г	7 V25	□ No				
Par															
Γαι	Do not include sales of li														
1	Sales of livestock and other items							7			\top				
2	Cost or other basis of livestock ar	-			I										
3							3								
4	Sales of livestock, produce, grains														
5a	Total cooperative distributions (Form		5a			5b Taxable amo									
6a	Agricultural program payments (se		6a			6b Taxable amo	unt 6b								
7	Commodity Credit Corporation (C		page F-3):												
a	CCC loans reported under election	n					. 7a								
	CCC loans forfeited		7b			7c Taxable amo	unt 7c								
8	Crop insurance proceeds and cer	tain disaster pay	ments (see	page F-3):			4							
	Amount received in 2003		8a			8b Taxable amo									
С	If election to defer to 2004 is attached	ched, check her	e ▶ □	8d	Amount	deferred from 2002.									
9	Custom hire (machine work) incor							_							
10	Other income, including Federal and	-				-		+			_				
11	Gross income. Add amounts in the														
Dar	the amount from page 2, line 51 till Farm Expenses—Cash	and Accrual	Mothod I	Do not in	cludo po	rconal or living over	2000000000	ich ac	tovo	oc inc	uranco				
rai	repairs, etc., on your hon		wethou. I	DO HOU	ciude pe	isonal of living exp	Jenses st	acii as	laxe	;5, 1115	urance,				
				1				T			\top				
12	Car and truck expenses (see page	12		25	Pension		·								
13	F-4—also attach Form 4562)	13		26	•		• /////				_				
	Conservation expenses (see					, machinery, and equ	V/////								
14	page F-4)	14		'		, macrimery, and equ	.								
15	Custom hire (machine work)	15				and, animals, etc.)	0.41	,							
16	Depreciation and section 179			27		and maintenance .	0-								
10	expense deduction not claimed			28		nd plants purchased									
	elsewhere (see page F-4)	16		29		and warehousing .									
17	Employee benefit programs			30		purchased	. 30								
	other than on line 25	17		31			. 31								
18	Feed purchased	18		32			. 32								
19	Fertilizers and lime	19		33	Veterinary	y, breeding, and medicin	e . 33								
20	Freight and trucking	20		34	Other ex	(penses (specify):		4							
21	Gasoline, fuel, and oil	21			a		34a								
22	Insurance (other than health) .	22		'											
23	Interest:										+-				
	Mortgage (paid to banks, etc.) .	23a			d t						_				
	Other	23b									+				
24	Labor hired (less employment credits)	24			f		34f	+-			+-				
0-	Tabel some Address 45 C						35								
35	Total expenses. Add lines 12 thro							+			+-				
36	Net farm profit or (loss). Subtract						on 36								
a-	Schedule SE, line 1. If a loss, you r	-					. —								
37	If you have a loss, you must check If you checked 37a, enter the lo	the box that desions on Form 10	tribes your 140, line 18.	and also	ın tnıs acti on Sched	vity (see page F-6). ule SE, line 1.	(s at risk.				
	 If you checked 37b, you must a 	attach Form 619	98.			, -	J 37b	∫ ∐ Son	ne inves	stment is	not at risk.				

Page 2 Schedule F (Form 1040) 2003

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

444000					
111300	Fruit	and	tree	nut	farming

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111	Reet C	attie i	ranching	and	rarming
--------	--------	---------	----------	-----	---------

112112 Cattle feedlots

Dairy cattle and milk production 112120

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)



^{*}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.

SCHEDULE H (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes) ► Attach to Form 1040, 1040NR, 1040-SS, or 1041.

Attachment

Social security number

Sequence No. 44

OMB No. 1545-0074

Name of employer

► See separate instructions.

		Emp	loyer	identif	ication	numb	er	
			<u> </u>					
4	Did you pay any one household employee cash wages of \$1,400 or more in 2003? (If any house spouse, your child under age 21, your parent, or anyone under age 18, see the line A instruction answer this question.)							
	☐ Yes. Skip lines B and C and go to line 1.☐ No. Go to line B.							
В	Did you withhold Federal income tax during 2003 for any household employee?							
	☐ Yes. Skip line C and go to line 5.☐ No. Go to line C.							
С	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to all (Do not count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or yo				ploye	es?		
	 No. Stop. Do not file this schedule. Yes. Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no house do not have to complete this form for 2003.) 	ehold	l emp	oloye	es in 2	003		
Pa	rt I Social Security, Medicare, and Income Taxes							
1	Total cash wages subject to social security taxes (see page H-3)							
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2						
3	Total cash wages subject to Medicare taxes (see page H-3)							
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4				+		
5	Federal income tax withheld, if any	5				+		
5	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)	6						
7	Advance earned income credit (EIC) payments, if any	7				+		
3	Net taxes (subtract line 7 from line 6)	8						
9	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to ho (Do not count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or yo				yees?			
	No. Stop. Enter the amount from line 8 above on Form 1040, line 59. If you are not require line 9 instructions on page H-3.	d to	file F	orm '	1040,	see t	he	
	☐ Yes. Go to line 10 on the back.							

 Schedule H (Form 1040) 2003
 Page 2

Par	t II 💮 Fe	deral Ur	nemployment (Fl	JTA) Tax								
						_				10	Yes	No
10			oloyment contribution e unemployment cor							10 11	+	
11 12		-	t are taxable for FL						рауе п-4	12		
		•	e "Yes" box on all			-	•	.,				
	•		e "No" box on any			•		plete Section	B.			
					Sec	tion A						
13			where you paid une									
14	State repo	rting num	nber as shown on s	tate unem	ployment	tax return	>					
15	Contribution	ons paid t	to your state unemp	oloyment 1	fund (see	page H-4).	15					
16			ubject to FUTA tax			-			16			_
17	FUTA tax.	Multiply	line 16 by .008. Ent	er the res	sult here, s	skip Section	n B. and go to	line 26	17			
					Sec	tion B						
18			nns below that appl	y (if you n	eed more	space, see	e page H-4):		T			
(a) Name of state	(b) State reporting number	ing number	(c)		d) erience rate	(e) State	(f)	(g)	(h) Subtract co		(i) Contrib	utions
	as shown unemploy	ment tax	Taxable wages (as defined in state act)	pe	riod	experience rate	Multiply col. (c) by .054	Multiply col. (c) by col. (e)	from col. zero or le	ess, L	paid to unemplo	oyment
	retu	ırn		From	То	1415			enter -0)	fur	nd
9	Totals .							19				
	Totals .						i			•		
20			d (i) of line 19				20		21			
21	lotal cash	wages si	ubject to FUTA tax	(see the II	ne 16 inst	ructions or	i page H-4) .		21			
22	Multiply lin	ne 21 by 6	6.2% (.062)						22			
2	Multiply lir	20 21 by I	5.4% (.054)				23					
23 24		-	o.4% (.054) of line 20 or line 23 .						24			
25	ELITA toy	Subtract	line 24 from line 22) Entor th	o rocult b	oro and go	to line 24		25			
25 Par			sehold Employm			ere and go	to line 20.		25			
	,		, ,									
26	Enter the	amount fr	om line 8						26			
27	Add line 1	7 (or line	25) and line 26.						27			
28		•	file Form 1040?									
	☐ Yes.	Stop. En Part IV b	ter the amount fron	n line 27 a	above on I	Form 1040,	line 59. Do n	ot complete				
	☐ No.	You may	have to complete F									
Par			nd Signature—C				quired. See t	he line 28 ins				H-4.
addre	ss (number ar	iu street) or	P.O. DOX II IIIdii IS HOL GE	ilivered to sti	reet address				Apt., roon	i, oi su	ite no.	
City, t	own or post o	ffice, state,	and ZIP code									
Indor	populties of	porium. I do	clare that I have examine	nd this school	dula includin	va accompanyi	na statements en	nd to the best of r	ny knowloda	o and k		ic true
			clare that I have examine of any payment made to									
							k					
F	mployer's sigr						—)	 Date				

SCHEDULE J (Form 1040)

Farm Income Averaging

► Attach to Form 1040.

OMB No. 1545-0074

2003
Attachment

Department of the Treasury Sequence No. 20 Internal Revenue Service ► See Instructions for Schedule J (Form 1040). Name(s) shown on Form 1040 Social security number (SSN) 1 Enter the taxable income from your 2003 Form 1040, line 40 1 2 Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1 2 3 3 Figure the tax on the amount on line 3. Use the 2003 Tax Table, Tax Rate Schedules, Qualified 4 Dividends and Capital Gain Tax Worksheet, or Schedule D, whichever applies If you used Schedule J to figure your tax for 2002, enter the amount from line 11 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 5 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2 6 Divide the amount on **line 2** by 3.0 7 Combine lines 5 and 6. If zero or less, enter -0- 8 Figure the tax on the amount on line 7 using 2000 tax rates (see page J-3) If you used Schedule J to figure your tax for 2002, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 9 1040EZ, line 6. If zero or less, see page J-4 10 10 11 Combine lines 9 and 10. If less than zero, enter as a negative amount 11 12 Figure the tax on the amount on line 11 using 2001 tax rates (see page J-5) 12 If you used Schedule J to figure your tax for 2002, enter the amount 13 from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or 13 Form 1040EZ, line 6. If zero or less, see page J-7 14 14 15 15 Combine lines 13 and 14. If less than zero, enter as a negative amount Figure the tax on the amount on line 15 using 2002 tax rates (see page J-8) 16 16 17 17 If you used Schedule J to figure your tax for 2002, enter the amount from line 12 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, 18 line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10 . . . If you used Schedule J to figure your tax for 2002, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11 19 If you used Schedule J to figure your tax for 2002, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 20 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10 *Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A. 21 21 Add lines 18 through 20. . 22 Subtract line 21 from line 17. Also include this amount on Form 1040, line 41. Caution. Your tax may be less if you figure it using the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends



and Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99

Credit for the Elderly or the Disabled

► Attach to Form 1040.

You may be able to take this credit and reduce your tax if by the end of 2003:

► See Instructions for Schedule R (Form 1040).

OMB No. 1545-0074

2003
Attachment
Sequence No. 16

Name(s) shown on Form 1040

Your social security number

• You were age 65 or older	r or	 You were under age 65, you retired on permanent and total disability you received taxable disability income. 	lity,	and
But you must also meet of	her test	s. See page R-1.		
In most cases, the IRS	S can fi	gure the credit for you. See page R-1.		
Part I Check the Box	for You	ur Filing Status and Age		
If your filing status is:	An	d by the end of 2003: Check onl	y or	ne box:
Single, Head of household, or Qualifying widow(er)	1	You were 65 or older		
	3	Both spouses were 65 or older	3	
	4	Both spouses were under 65, but only one spouse retired on permanent and total disability	4	
Married filing jointly	5	Both spouses were under 65, and both retired on permanent and total disability	5	
		One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	
	7	One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7	
Married filing	8	You were 65 or older and you lived apart from your spouse for all of 2003	8	
separately	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003	9	
Did you check box 1, 3, 7,	Yes —	Skip Part II and complete Part III on back.		
	No —	Complete Parts II and III.		
Part II Statement of P	ermane	ent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or	r 9 a	above.)
		ment for this disability for 1983 or an earlier year, or you filed or got 1983 and your physician signed line B on the statement, and		
		ed condition, you were unable to engage in any substantial gainful activ		
• If you checked this	box, yo	ou do not have to get another statement for 2003.		
• If you did not chec	k this b	ox, have your physician complete the statement on page R-4. You mu	ıst	

keep the statement for your records.

Schedule R (Form 1040) 2003 Page 2

Pai	Till Figure Your Credit	
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	10
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.	
11	 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 	11
	For more details on what to include on line 11, see page R-3.	
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10	12
13 a	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003. Nontaxable part of social security benefits and	
u	Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	
С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
14	Enter the amount from Form 1040, line 35	
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	
16	Subtract line 15 from line 14. If zero or less, enter -0-	
17	less, enter -0	
18 19	Add lines 13c and 17	18
20	go to line 20	19 20
21 22	Enter the amount from Form 1040, line 43	
23	the total	23
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 46	24

SCHEDULE SE (Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2003

Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

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

Social security number of person with self-employment income ►

Who Must File Schedule SE

Name of person with self-employment income (as shown on Form 1040)

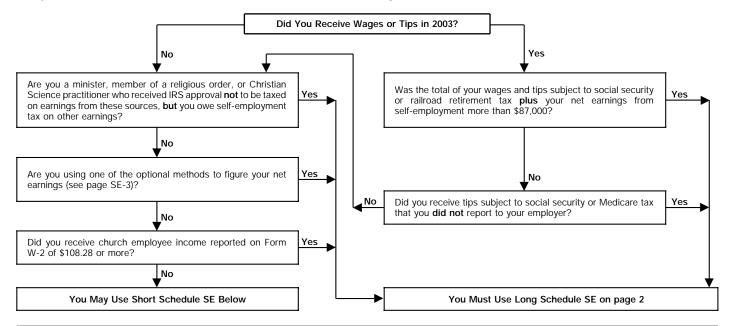
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55.	5	
	 More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28 6		

Schedule SE (Form 1040) 2003	Attachment Sequence No. 17	Page 2
------------------------------	----------------------------	---------------

Schedule 3E (1 0111 1040) 2003	Attachment Sequence No. 17	rage
Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶	

Section B—Long Schedule SE

Part I	Self-Employment	Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line

	nd go to line 5a. Income from services you performed as a minister or a member of a religious order. See page SE-1.			oloyee
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Pa			
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note . Skip this line if you use the farm optional method (see page SE-4)	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2		
	Combine lines 1 and 2	4a 4b		
	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception . If less than \$400 and you had church employee income , enter -0- and continue ►	4c		
	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2003	7	87,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,000 or more, skip lines 8b through 10, and go to line 11			
	Unreported tips subject to social security tax (from Form 4137, line 9) Add lines 8a and 8b	8c		
9 10 11	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. Multiply the smaller of line 6 or line 9 by 12.4% (.124)	9 10 11		
12 13	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 55 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28	12		
Par	Optional Methods To Figure Net Earnings (see page SE-3)	W//////		
• Yo	n Optional Method . You may use this method only if: ur gross farm income ¹ was not more than \$2,400 or ur net farm profits ² were less than \$1,733.			
14 15	Maximum income for optional methods	14	1,600	00
Non	farm Optional Method. You may use this method only if:	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		
• Yo	ur net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm me ⁴ and			
• Yo	u had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
	tion. You may use this method no more than five times.			
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (%) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b. ²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.

 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9. 4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.



Department of the Treasury Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

► Attach to Form 1040, 1040NR, 1041, or 990-T.

► See separate instructions.

OMB No. 1545-0121

Attachment Sequence No. 19

Identifying number as shown on page 1 of your tax return Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below. a Passive income **d** Shipping income **a** Lump-sum distributions **b** High withholding tax h ☐ Section 901(j) income e Dividends from a DISC or former DISC interest **f** Certain distributions from a foreign i Certain income re-sourced by treaty sales corporation (FSC) or former **c** Financial services income j

General limitation income **FSC** k Resident of (name of country) ▶ Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession. Taxable Income or Loss From Sources Outside the United States (for Category Checked Above) Foreign Country or U.S. Possession (Add cols. A, B, and C.) Enter the name of the foreign country or U.S. Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions): Deductions and losses (Caution: See pages 9, 11, and 12 of the instructions): Expenses definitely related to the income on line 1 (attach statement) Pro rata share of other deductions not definitely related: a Certain itemized deductions or standard deduction (see instructions) **b** Other deductions (attach statement) . c Add lines 3a and 3b **d** Gross foreign source income (see instructions) e Gross income from all sources (see instructions) f Divide line 3d by line 3e (see instructions) . . **g** Multiply line 3c by line 3f. Pro rata share of interest expense (see instructions): a Home mortgage interest (use worksheet on page 12 of the instructions) **b** Other interest expense . . Losses from foreign sources Add lines 2, 3g, 4a, 4b, and 5 6 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 Part II Foreign Taxes Paid or Accrued (see page 12 of the instructions) Credit is claimed Foreign taxes paid or accrued for taxes (you must check one) Country In U.S. dollars In foreign currency (m) Paid (s) Other (w) Other (x) Total foreign Taxes withheld at source on: Taxes withheld at source on: (n) Accrued taxes paid or accrued (add cols. foreign taxes foreign taxes paid or paid or (o) Date paid (q) Rents (u) Rents (p) Dividends (r) Interest (t) Dividends (v) Interest accrued (t) through (w)) accrued and royalties and royalties or accrued Α В С Add lines A through C, column (x). Enter the total here and on line 9, page 2

Form 1116 (2003) Page **2**

Pa	rt III Figuring the Credit		
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	
10	Carryback or carryover (attach detailed computation)	10	
11	Add lines 9 and 10	11	
12	Reduction in foreign taxes (see page 13 of the instructions)	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes	available for credit	13
14	Enter the amount from line 7. This is your taxable income or (loss) from		
17	sources outside the United States (before adjustments) for the category		
	of income checked above Part I (see page 14 of the instructions)	14	
15	Adjustments to line 14 (see page 14 of the instructions)	15	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	
17	Individuals: Enter the amount from Form 1040, line 38. If you are a	1 1	
• •	nonresident alien, enter the amount from Form 1040NR, line 36.		
	Estates and trusts: Enter your taxable income without the deduction		
	for your exemption	17	
	Caution: If you figured your tax using the lower rates on qualified dividence 15 of the instructions.	ds or capital gains, see page	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" .		18
19	Individuals: Enter the amount from Form 1040, line 41. If you are a amount from Form 1040NR, line 39.	nonresident alien, enter the	
	Estates and trusts: Enter the amount from Form 1041, Schedule G, line lines 36 and 37	1a, or the total of Form 990-T,	19
20	Caution : If you are completing line 19 for separate category g (lump-sum distribution Multiply line 19 by line 18 (maximum amount of credit)		20
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you a		
21	30 and enter this amount on line 31. Otherwise, complete the appropri page 16 of the instructions)	iate line in Part IV (see	21
Pa	rt IV Summary of Credits From Separate Parts III (see p		
22	Credit for taxes on passive income	22	
23	Credit for taxes on high withholding tax interest	23	
		24	
24	Credit for taxes on financial services income	24	
25	Credit for taxes on shipping income	25	
26	Credit for taxes on dividends from a DISC or former DISC and certain		
	distributions from a FSC or former FSC	26	
27	Credit for taxes on lump-sum distributions	27	
28	Credit for taxes on certain income re-sourced by treaty	28	
-			
29	Credit for taxes on general limitation income	29	
30	Add lines 22 through 29		30
			31
31	Enter the smaller of line 19 or line 30		32
32	Reduction of credit for international boycott operations. See instruction		52
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter her	e and on Form 1040, line 44;	22

Employee Business Expenses

► See separate instructions.

•

OMB No. 1545-0139

2003

Attachment
Sequence No. 54

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

Your name

Occupation in which you incurred expenses

Social security number

			Column A	Columi	n B	
Step 1 Enter Your Expenses					Meals and attention and attention and attention and attention attention and attention attention attention at te	
1	Vehicle currence from line 22 or line 20 (Durel recil corriero, Co.					
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1				
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2				
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3				
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4				
5	Meals and entertainment expenses (see instructions)	5				
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6				
	Note: If you were not reimbursed for any expenses in Step 1, s	kip li	ine 7 and enter the amo	ount from line 6	on line	
7	Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7				
Ste	p 3 Figure Expenses To Deduct on Schedule A (Form 10	40)				
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8				
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.					
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	9				
10	Add the amounts on line 9 of both columns and enter the total her Schedule A (Form 1040), line 20. (Fee-basis state or local gov performing artists, and individuals with disabilities: See the instruwhere to enter the total.)	ernm ction	ent officials, qualified s for special rules on	10		

Form 2106 (2002) Page **2**

Par	t II Vehicle Expenses					
	tion A—General Information (claiming vehicle expenses.)	(You	must complete this section if you		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was pl	aced	in service	11	1 1	/ /
12	•		ng 2002	12	miles	miles
13				13	miles	miles
14			B by line 12	14	%	%
15			tance	15	miles	miles
16				16	miles	miles
17	Other miles. Add lines 13 and 16	and	subtract the total from line 12	17	miles	miles
18	Do you (or your spouse) have an	other	vehicle available for personal use? .			☐ Yes ☐ No
19			during off-duty hours?			☐ Yes ☐ No
20		-	deduction?			☐ Yes ☐ No
21	If "Yes," is the evidence written?					☐ Yes ☐ No
		te (S	ee the instructions for Part II to fir	nd ou	t whether to comple	ete this section or
	Modified to the control of the contr				100	
22	Multiply line 13 by 36½¢ (.365)	•	(a) Vahiala 1		22	siala 2
Sec.	tion C—Actual Expenses		(a) Vehicle 1		(b) Veh	nicie 2
23	Gasoline, oil, repairs, vehicle	23				
	insurance, etc	24a				
	Vehicle rentals	24b				
	Inclusion amount (see instructions) Subtract line 24b from line 24a	24c				
С		240	<u> </u>			
25	Value of employer-provided					
	vehicle (applies only if 100% of					
	annual lease value was included on Form W-2—see instructions)	25				
26	Add lines 23, 24c, and 25	26				
27	Multiply line 26 by the					
21	percentage on line 14	27				
28	Depreciation. Enter amount					
20	from line 38 below	28				
29	Add lines 27 and 28. Enter total					
	here and on line 1	29				
	ction D—Depreciation of Vehi the vehicle.)	cles	(Use this section only if you owner	ed the	vehicle and are co	mpleting Section (
	·		(a) Vehicle 1		(b) Vel	nicle 2
30	Enter cost or other basis (see					
30	instructions)	30				
31	Enter section 179 deduction					
	and special allowance (see		<i>X////////////////////////////////////</i>			
	instructions)	31	<i>X////////////////////////////////////</i>			
32	Multiply line 30 by line 14 (see					
JZ	instructions if you claimed the					
	section 179 deduction or special					
	allowance)	32				
33	Enter depreciation method and					
	percentage (see instructions) .	33				
34	Multiply line 32 by the percentage					
	on line 33 (see instructions)	34	<i></i>			
35	Add lines 31 and 34	35			<i> </i>	
36	Enter the limit from the table in the line 36 instructions	36				
37	Multiply line 36 by the					
٠,	percentage on line 14	37	<i>X////////////////////////////////////</i>			
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 39 above	20				

	CORRECTED	(99)			
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capita			
	2003	For calendar year 2003, or othe regulated investment compai real estate investment tr	ny (RIČ) or the		
	Form 2439	beginning, 2 ending, 2			
Identification number of RIC or REIT	1a Total undistributed long-term capital ga	1b Post-May 5, 2003, gain	Сору А		
Shareholder's identifying number			Attach to Form 1120-RIC		
	1c Qualified 5-year gain	n 1d Unrecaptured sec. 1250 gair	or Form 1120-REIT		
Shareholder's name, address, and ZIP code					
	1e Section 1202 gain	1f Collectibles (28%) gain	For Instructions and Paperwork		
	2 Tax paid by the RIC \$	or REIT on the box 1a gains	Reduction Act Notice, see back of Copies A and D.		

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0068 Attachment

Sequence No. 21

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040

Your social security number

	ependent Care Ber		ying Person(s)		I Expenses	Earned Incom
Par		rganizations Who Propose space, use the bo		ou must com	piete this part.	
1	(a) Care provider's name		(b) Address apt. no., city, state, and ZIP of	code)	c) Identifying number (SSN or EIN)	er (d) Amount paid (see instructions)
	depe	Did you receive ndent care benefits?	No ————————————————————————————————————	Compl	lete only Part II	ne back next.
		as provided in your home ild and Dependent C		ment taxes. See	e the instructions	s for Form 1040, line 59.
2		ur qualifying person(s).		two qualifying	persons, see th	ne instructions.
	•	a) Qualifying person's name	Last	(b) Qualifying posecurity r	erson's social	(c) Qualified expenses you nourred and paid in 2003 for the person listed in column (a)
3	person or \$6,000 for	olumn (c) of line 2. Do no two or more persons. I	f you completed Part I		9 (//////	
4	Enter your earned in	come			4	
5		, enter your spouse's ea the instructions); all oth			udent 5	
6 7		f line 3, 4, or 5 m Form 1040, line 35			6	
8		ecimal amount shown be	elow that applies to the	e amount on lin	ne 7	
	If line 7 is:		If line 7 is:			
	But no Over over	t Decimal amount is	But n Over over	ot Decima amount		
	\$0—15,000	.35	\$29,000—31,000	.27	_	
	15,000—17,000	.34	31,000—33,000			
	17,000—19,000	.33	33,000—35,000		8	× .
	19,000—21,000	.32	35,000—37,000			
	21,000—23,000 23,000—25,000	.31 .30	37,000—39,000 39,000—41,000			
	25,000—27,000	.29	41,000—43,000			
	27,000—29,000	.28	43,000—No lim			
9	Multiply line 6 by the the instructions	decimal amount on line	8. If you paid 2002 ex	penses in 2003	3, see 9	
0		m Form 1040, line 43, m	ninus any amount on F	orm 1040, line	44 10	
1		dependent care exper	ses. Enter the smalle	r of line 9 or line		
	here and on Form 10	140, line 45			11	

Page 2 Form 2441 (2003)

Part III Dependent Care Benefits Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were 12 reported to you as wages in box 1 of Form(s) W-2 13 Enter the amount forfeited, if any (see the instructions) 13 14 Subtract line 13 from line 12 14 15 Enter the total amount of qualified expenses incurred 15 in 2003 for the care of the qualifying person(s) . . . 16 Enter the **smaller** of line 14 or 15 16 17 Enter your earned income . . 17 Enter the amount shown below that 18 applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the 18 instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. Enter the **smallest** of line 16, 17, or 18. 19 **Excluded benefits.** Enter here the **smaller** of the following: 20 • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately **and** you 20 were required to enter your spouse's earned income on line 18). Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, 21 line 7. On the dotted line next to line 7, enter "DCB" To claim the child and dependent care credit, complete lines 22-26 below. 22 Enter \$3,000 (\$6,000 if two or more qualifying persons) 23 23 Enter the amount from line 20 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. 24 24 **Exception.** If you paid 2002 expenses in 2003, see the instructions for line 9 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown

on line 20 above. Then, add the amounts in column (c) and enter the total here . . .

form and complete lines 4-11

Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this

25

26

25

Department of the Treasury Internal Revenue Service Foreign Earned Income

▶ See separate instructions.
▶ Attach to Form 1040.

OMB No. 1545-0067

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 Your social security number Part I **General Information** Your foreign address (including country) 2 Your occupation Employer's name ► 4a Employer's U.S. address ► b Employer's foreign address ► Employer is (check a ☐ A foreign entity **b** A U.S. company any that apply): **d** A foreign affiliate of a U.S. company e ☐ Other (specify) ► 6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶ **b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here \blacktriangleright \Box and go to line 7. d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ Of what country are you a citizen/national? ▶ 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ List your tax home(s) during your tax year and date(s) established. ▶ Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed. Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.) Date bona fide residence began ► , and ended ► , 10 Kind of living guarters in foreign country ▶ a ☐ Purchased house b ☐ Rented house or apartment c ☐ Rented room **d** Quarters furnished by employer b If "Yes," who and for what period? ▶ 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence **b** Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) \square Yes \square No If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part. If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040. (d) Income earned in U.S. on business (attach computation) (c) Number of (c) Number of (d) Income earned in (b) Date left (b) Date left days in U.S. on business days in U.S. on business U.S. on business (attach computation) arrived in U.S. arrived in U.S 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶..... **b** Enter the type of visa under which you entered the foreign country. ▶ c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation \square Yes \square No e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. >

Form 2555 (2003) Page 2

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.) 16 17 Enter your principal country of employment during your tax year. ▶ If you traveled abroad during the 12-month period entered on line 16, complete columns (a)- (f) below. Exclude travel between 18 foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040. (d) Full days (e) Number of (f) Income earned in LLS

(a) Name of country (including U.S.)	(b) Date arrived (c) Date left		present in country	days in U.S. on business	ach

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2003 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2003, no matter when you performed the service

	2003 Foreign Earned Income	Amount (in U.S. dollars)	
а	Total wages, salaries, bonuses, commissions, etc	19 20a 20b	
21 a	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined): Home (lodging)	21a	
b	Meals	21b	
	Car	21c	
a b c d e	Allowances, reimbursements, or expenses paid on your behalf for services you performed: Cost of living and overseas differential Family Education Home leave Quarters For any other purpose. List type and amount. 22a 22b 22c 22c 22d 22d 22d 22d 22e 22e		
g 23	Add lines 22a through 22f	22g 23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2003 foreign earned income	26	

Form 2555 (2003) Page **3**

Pa	rt V	All Taxpayers			
27	Are you	ne amount from line 26	27		
		Complete Part VI. Go to Part VII.			
Pa	rt VI	Taxpayers Claiming the Housing Exclusion and/or Deduction			
28 29	Numbe year (se	d housing expenses for the tax year (see instructions)	28		
30 31	Subtrac	\$30.77 by the number of days on line 29. If 365 is entered on line 29, enter \$11,233.00 here at line 30 from line 28. If the result is zero or less, do not complete the rest of this part	30		
32	or any o	of Part IX			
33	Divide I	ine 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do er more than "1.000"	33	× •	
34		g exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the	34		
	Note:	on line 32. Also, complete Part VIII	34		
Pa	rt VII	Taxpayers Claiming the Foreign Earned Income Exclusion			
35	Maximu	ım foreign earned income exclusion	35	\$80,000	00
36	•	completed Part VI, enter the number from line 29.			
	fall w	ithin your 2003 tax year (see the instructions for line 29).	_(//////		
37	Other	36 and the number of days in your 2003 tax year (usually 365) are the same, enter "1.000." wise, divide line 36 by the number of days in your 2003 tax year and enter the result decimal (rounded to at least three places).	37	× •	
38	Multiply	line 35 by line 37	38		
39 40	Subtrac Foreign	et line 34 from line 27	39 40		
	rt VIII	Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion	1.0	Both	
41		es 34 and 40	41		
42	to the e	ions allowed in figuring your adjusted gross income (Form 1040, line 34) that are allocable excluded income. See instructions and attach computation	42		
43	Next to	the amount enter "Form 2555." On Form 1040, subtract this amount from your income at total income on Form 1040, line 22	43		
Pa	rt IX	Taxpayers Claiming the Housing Deduction— Complete this part only if (a) ling 34 and (b) line 27 is more than line 41.		s more than lir	ne
44	Subtrac	et line 34 from line 31	44		
45	Subtrac	et line 41 from line 27	45		
46		ne smaller of line 44 or line 45	46		
		If line 45 is more than line 46 and you could not deduct all of your 2002 housing deduction because of the 2002 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.			
47	Housing	g deduction carryover from 2002 (from worksheet on page 4 of the instructions)	47		
48	line 33.	g deduction . Add lines 46 and 47. Enter the total here and on Form 1040 to the left of Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments d on that line	48		

Form **2555-EZ**

Name shown on Form 1040

Department of the Treasury Internal Revenue Service Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-1326

Attachment Sequence No. **34A**

Your social security number

You May Use This Form If You:

Part I

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Tests To See If You Can Take the Foreign Earned Income Exclusion

 If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2. If you answered "No," you cannot take the exclusion. Do not file this form. Part II General Information Your foreign address (including country) Employer's name Employer's U.S. address (including ZIP code) Employer's foreign address 9 Employer is (check any that apply): A U.S. business. C Other (specify) C Other (specify) If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. If you did not file Form 2555 or 2555-EZ after 1981, check here If you answered "Yes," enter the tax year for which the revocation was effective. 	1	Bona Fide Residence Test									
If you answered "No," you do not meet this test. Go to line 2 to see if you meet the Physical Presence Test. Inter the date your bona fide residence began ►	а	(see page 2 of the instruction	ns)?								
Physical Presence Test a Were you physically present in a foreign country or countries for at least 330 full days during— 2003 or		3	•		· -						
a Were you physically present in a foreign country or countries for at least 330 full days during— 2003 or any other period of 12 months in a row starting or ending in 2003? If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3. If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above. The physical presence test is based on the 12-month period from Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2. If you answered "No," you cannot take the exclusion. Do not file this form. Part II General Information Your foreign address (including country) 5 Your occupation 4 Your foreign address (including country) 5 Your occupation 9 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address C Other (specify) C Other (specify) If you did not file Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the	h										
a Were you physically present in a foreign country or countries for at least 330 full days during— { 2003 or any other period of 12 months in a row starting or ending in 2003? }	b	Litter the date your bona no	te residence began >, and	ended (see mstruction							
2003 or	2	Physical Presence Test									
any other period of 12 months in a row starting or ending in 2003?} If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3. If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above. If you answered Est above. If you answered Est above. If you answered Est was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies?.	a	,	,) full days during—							
If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above. b The physical presence test is based on the 12-month period from through hrough through through through through through through through through t		2003 or any other period of 12 mc	🗌 Yes 🗎 No								
through ► Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies?		• If you answered "No," yo	u do not meet this test. You cannot take the e		meet the						
Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2. If you answered "No," you cannot take the exclusion. Do not file this form. Part II General Information Your foreign address (including country) 5 Your occupation Fundamental Properties (check any that apply): a A U.S. business. b A foreign business. c Other (specify) ► 10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. b If you did not file Form 2555 or 2555-EZ after 1981, check here ► b If you did not file Form 2555 or 2555-EZ after 1981, check here ► d If you answered "Yes," enter the tax year for which the revocation was effective. ► List your tax home(s) during 2003 and date(s) established. ►	b			throug	ıh ▶						
residence or physical presence, whichever applies? If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2. If you answered "No," you cannot take the exclusion. Do not file this form. Part II General Information	_	1 3 F		·							
General Information 4 Your foreign address (including country) 5 Your occupation 6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business	3	residence or physical presence, whichever applies?									
4 Your foreign address (including country) 5 Your occupation 6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business											
6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business	Pa	rt II General Info	ormation								
6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business					T = v/						
9 Employer is (check any that apply): a A U.S. business	4	Your foreign address (including	country)		5 Your occupation						
9 Employer is (check any that apply): a A U.S. business											
9 Employer is (check any that apply): a A U.S. business											
a A U.S. business	6	Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign	address						
a A U.S. business											
a A U.S. business											
a A U.S. business		Employer is Johnsk any that	annia).								
b A foreign business			113,								
c Other (specify) ►	-										
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ □ and go to line 11a now. c Have you ever revoked the foreign earned income exclusion?		_									
c Have you ever revoked the foreign earned income exclusion?											
d If you answered "Yes," enter the tax year for which the revocation was effective. ► 11a List your tax home(s) during 2003 and date(s) established. ►	b	If you did not file Form 255!	5 or 2555-EZ after 1981, check here ▶ 🔲 💮 ar	nd go to line 11a now	I.						
11a List your tax home(s) during 2003 and date(s) established. ▶		•	•								
		3	•								
b Of what country are you a citizen/national? ▶	11a	List your tax home(s) during	2003 and date(s) established. ►								
	b	Of what country are you a c	citizen/national? ▶								

Cat. No. 13272W

Form 2555-EZ (2003) Page **2**

Pa		ent in the United S s or its possessions du	States— Complete this pairing 2003.	art if yo	ou we	ere in the		
12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business		(d) Income earned in U.S. business (attach computation)			
Pa	rt IV Figure You	r Foreign Earned I	ncome Exclusion					
13	Maximum foreign earned i	ncome exclusion			13	\$80,000	00	
14	Enter the number of days	in your qualifying period that	fall within 2003 . 14	days				
15	Did you enter 365 on line Yes. Enter "1.000."	14?)		15	V		
		365 and enter the result as ed to at least three places).	}		15	× .		
16	Multiply line 13 by line 15				16			
17			you earned and received in 2003 040, line 7		17			
18	parentheses on Form 1040		er of line 16 or line 17 here an nter "2555-EZ." On Form 1040, sub on Form 1040, line 22	tract	18			



Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2003

Attachment Sequence No. **52**

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

Identifying number

Par	t Current Year Credit		
1	Rehabilitation credit (see instructions for requirements that must be me	et):	
a	Check this box if you are electing under section 47(d)(5) to take you expenditures into account for the tax year in which paid (or, for self-rehadilized). See instructions. Note: This election applies to the current tax years. You may not revoke this election without IRS consent.	abilitated property, when tax year and to all later▶□	
	Enter the amount of qualified rehabilitation expenditures and multiply by		1b
	Pre-1936 buildings		1c
C			
	(1) Enter the assigned NPS project number or the pass-through entity employer identification number (see instructions)		
	(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)		
d	(1) Enter the date on which the 24- or 60-month measuring period begins// and end		
	(2) Enter the adjusted basis of the building as of the beginning date above		
	(or the first day of your holding period, if later)	\$ 	
	(3) Enter the amount of the qualified rehabilitation expenditures incurred		
	or treated as incurred, during the period on line 1d(1) above		
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (I	Form 1065-B), box 9) .	1e
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	× 10% (.10)	2
3	Reforestation credit. Enter the amortizable basis of qualified		
	timber property acquired during the tax year (see instructions) \$	× 10% (.10)	3
4	Credit from cooperatives. Enter the unused investment credit from coopera		4
5 Do:	Current year credit. Add lines 1b through 4	out if you complete Der	5
Par	· · · · · · · · · · · · · · · · · · ·		6
6	Regular tax before credits (see instructions)		7
7	Alternative minimum tax (see instructions)		8
8 9a	Add lines 6 and 7		
b	Credit for child and dependent care expenses (Form 2441, line 11)	9b	
C	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	9c	
Ч	Education credits (Form 8863, line 18)	9d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	9e	
f	Child tax credit (Form 1040, line 49)	9f	
q	Mortgage interest credit (Form 8396, line 11)	9g	
h	Adoption credit (Form 8839, line 18)	9h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i	
j	Possessions tax credit (Form 5735, line 17 or 27)	9j	
k	Credit for fuel from a nonconventional source	9k	
I	Qualified electric vehicle credit (Form 8834, line 20)	91	
m	Add lines 9a through 9I		9m
10	Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 a	nd enter -0- on line 15	10
11	Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	11	<i>-\(\(\)</i>
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12	
13	Tentative minimum tax (see instructions)	13	
14	Enter the greater of line 12 or line 13		14
15			15
16	Credit allowed for the current year. Enter the smaller of line 5 or line 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2G, line 2G; or the applicable line of your return. If line 15 is smaller than	2a; Form 1041, Schedule	14

Internal Revenue Service

Department of the Treasury
Service (99)

General Business Credit

► See instructions on pages 3 and 4.

Attach to your tax return.

OMB No. 1545-0895

Attachment Sequence No. 22

Name(s) shown on return Identifying number Part I **Current Year Credit** 1a 1b **b** Current year work opportunity credit (Form 5884) Current year welfare-to-work credit (Form 8861) 1c 1d 1e Current year credit for increasing research activities (Form 6765) 1f Current year low-income housing credit (Form 8586) 1g Current year enhanced oil recovery credit (Form 8830) 1h 1i Current year renewable electricity production credit (Form 8835) 1j 1k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) 11 1m Current year credit for small employer pension plan startup costs (Form 8881) 1n Current year credit for employer-provided child care facilities and services (Form 8882) . . . 10 1p Current year credit for contributions to selected community development corporations (Form 8847) 1q Current year trans-Alaska pipeline liability fund credit (see instructions). 1r Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . 2 Passive activity credits included on line 2 (see instructions) 3 4 4 5 Passive activity credits allowed for 2003 (see instructions) 5 6 Carryforward of general business credit to 2003. See instructions for the schedule to attach. Carryback of general business credit from 2004 (see instructions) Part II Allowable Credit Regular tax before credits (see instructions) 10 10 11 12b Credit for child and dependent care expenses (Form 2441, line 11) . Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) 12c Education credits (Form 8863, line 18) 12d 12e Credit for qualified retirement savings contributions (Form 8880, line 14) 12f Mortgage interest credit (Form 8396, line 11) 12g g Adoption credit (Form 8839, line 18) 12h 12i District of Columbia first-time homebuyer credit (Form 8859, line 11) 12j Possessions tax credit (Form 5735, line 17 or 27) 12k Credit for fuel from a nonconventional source **12**I Qualified electric vehicle credit (Form 8834, line 20) 12m m Add lines 12a through 12l 13 Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 14 14 Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) 15 16 16 Enter the greater of line 15 or line 16 17 17 Subtract line 17 from line 13. If zero or less, enter -0- 18 18 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 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization 19

Credit for Federal Tax Paid on Fuels

Attachment Sequence No. 23

OMB No. 1545-0162

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3.

► Attach this form to your income tax return.

Taxpayer identification number

Name (as shown on your income tax return)

- Caution: You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
 - Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C. line 11 (Form 720) to make these claims.

	or seriedale e, line in (Form 720) to make	c triese er	uii ii 3.			
1	Nontaxable Use of Gasoline and Gasohol					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184)	\$	
b	Use of gasoline on a farm for farming purposes		.184	}		362
С	Other nontaxable use of gasoline		.184 .184	J		
d	10% gasohol		.132		\$	359
e	7.7% gasohol		.14396			375
f	5.7% gasohol		.15436			376
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.15		\$	354
	Other nontaxable use		.194 .194	}		324
3	Nontaxable Use of Undyed Diesel Fuel					
	exported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	did conta 	ain visible ev			
	on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).	of use	Rate	Gallons	Amount of credit	CRN
	vertues oney mane those claims (ess line e).		\$.244	}	\$	360
а	Nontaxable use	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.244	J		
b	Use in trains		.20			353
с 4	Use in certain intercity and local buses		.17			350
4	Nontaxable Use of Undyed Kerosene					
	Claimant has the name and address of the person(s) who sexported, the required proof of export.			e claimant and the date(s	s) of the purchase(s) and	d if
	Claimant certifies that the kerosene did not contain visible exception. If any of the kerosene included in this claim did here	d contain v	risible evidenc			
	Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
			\$.244	<u> </u>	\$	346
	Nontaxable use		.244	_		545

orm	4136 (2003)						Page	2
5	Nontaxable Use of Aviation Fuel							
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit (e)	
						\$	355	
а	Use in commercial aviation (other than foreign trade)		\$.175				_
b	Other nontaxable use			.219			369	
	Other nontaxable uses			.044			377	_
6	Sales by Registered Ultimate Vendors of Undyed	Diesel Fu	ıel	UV Re	gistration No. 🕨	•		_
	Claimant sold the diesel fuel at a tax-excluded price, repair buyer to take the claim; and obtained the required certific certificate is false. See the instructions for additional informal Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim did contain visible exception.	cate from ation to be evidence	the bu e subr of dye	uyer and has mitted. e.	s no reason to be	lieve any information	n in the	
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit CRN	
а	Use on a farm for farming purposes		\$.244		\$	360)
h	Hee by a state or local government			244				
b	Use by a state or local government	<u> </u>	1	.244 LIV Po	gistration No. ▶	<u>, </u>		_
7	Sales by Registered Ultimate Vendors of Undyed	Kerosene)		gistration No.	•		_
	Claimant certifies that the kerosene did not contain visible (Exception. If any of the kerosene included in this claim did co	evidence o Intain visibl	of dye. e evid	ence of dye,	attach a detailed e	xplanation and check	here ► [
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit (e)	
а	Use on a farm for farming purposes		\$.244		\$		
b	Use by a state or local government			.244		}	346	
С	Sales from a blocked pump			.244		J		
8	Nontaxable Use of Liquefied Petroleum Gas (LPG)	in Certa	in Bu					_
	·	(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit (e)	
а	Use in certain intercity and local buses		\$.062		\$	352	
b	Use in qualified local buses or school buses			.136			361	
9	Gasohol Blending	<i>\////////////////////////////////////</i>	1					_
	Claimant bought gasoline taxed at the full rate and blenclaimant's trade or business. For each batch of gasoho gasoline and alcohol used to make the gasohol and to supp	l, claimant	has	the required				
		(a) Rate		(b)	Gallons of (c)	(d) Amount of cre		
		Kate		Gasoline		(col. (a) × col. (b)) CRN	_

			, ,	Gallons of			(d)			
			(a) Rate	(b) Gasoline Ald		ol	Amount of credit (col. (a) \times col. (b))		(e) CRN	
а	10% gasohol	\$.03734				\$		356	
b	7.7% gasohol		.02804						357	
С	5.7% gasohol		.02031						363	
10	Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 67 (also check box b on line 67); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns.									

4137

Social Security and Medicare Tax on Unreported Tip Income See instructions on back.

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

OMB No. 1545-0059

Social security number

Attachment Sequence No. **24**

Department of the Treasury Internal Revenue Service

► Attach to Form 1040.

Name	e(s) of employer(s) to whom you were required to, but did not, report your tips:	'	·		
1	Total cash and charge tips you received in 2003 (see instructions)	1			-
2	Total cash and charge tips you reported to your employer in 2003	2			
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 1040				
	line 7	3			<u> </u>
4	Cash and charge tips you received but did not report to your employer because the total was	4			
_	less than \$20 in a calendar month (see instructions)				
5	of Schedule U below	5			
6		0 ////			
7	Total social security wages and social security tips (total of boxes 3				
	and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation . 7		1		
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 11	8			
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and or				
	line 1 of Schedule U below. If you received tips as a Federal, state, or local government	9			
	employee, see instructions	9			
10	Multiply line 9 by .062	10			
11	Multiply line 5 by .0145	11			-
12	Add lines 10 and 11. Enter the result here and on Form 1040, line 56	12			
For	Paperwork Reduction Act Notice, see instructions on back.		Fo	rm 4137	(2003)
	Do Not Detach				
	U.S. Schedule of Unreported Tip Income		1 9	△△↑	
Depar	rtment of the Treasury al Revenue Service For crediting to your social security record			\bigcirc U3	
	e: The amounts you report below are for your social security record. This record is used to fig				n your
	earnings, payable to you and your dependents or your survivors. Fill in each item accurately				
Print	t or type name of person who received tip income (as shown on Form 1040)	Soc	ial securi	ty numbe :	r
Addr	ress (number, street, and apt. no., or P.O. box if mail is not delivered to your home) Occupation		1	!	
City,	, town or post office, state, and ZIP code				
1	Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above . •	1			
	Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above •				
	Please do not write in this space		•		
	DIN				
	DLN—				

Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

Attachment Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

_									
Pai			ertain Property Und ted property, comp			u com	plete Part	· <i>I.</i>	
1			ne instructions for a hi					1	\$100,000
				-				2	72007000
2			placed in service (see	. •				3	\$400,000
3 4			perty before reduction ne 3 from line 2. If zei					4	Ş 100,000
5			ract line 4 from line 1						
3			instructions				mameu	5	
		Description of prop		(b) Cost (business) Elected cos		
6		1		(,,	3,	,-	,		
	Listed property. Fate	or the consequent	from line 20		7				
7			from line 29			and 7		8	
8			property. Add amounts					9	
9			aller of line 5 or line 8					10	
10			from line 13 of your aller of business income (tructions)	11	
11 12			dd lines 9 and 10, bu					12	
13			2004. Add lines 9 and 1			all lille	11	12	
	e: Do not use Part II o								<u> </u>
			lowance and Othe			not inc	·lude liste	d pro	nerty)
				•				a pre	porty.j
14			r qualified property (ige 3 of the instructio			J		14	
15			l) election (see page					15	
16			S) (see page 4 of the					16	
			Do not include liste				f the instr		inc)
rai	I III IVIACKS DE	epreciation (i		ection A	(Зее ра	ge 4 0	i tile ilisti	uctic	JIIS.)
								17	
17			ced in service in tax y						\ ////////////////////////////////////
18			8(i)(4) to group any as et accounts, check he			_	the tax		
			in Service During 2		 Usina tk		oral Donro	ciati	//////////////////////////////////////
	Section B—/	(b) Month and	(c) Basis for depreciation			ie Gen	стат Берге	Ciatio	Jii Systeili
	Classification of property	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Conv	ention	(f) Metho	d	(g) Depreciation deduction
19a	3-year property								
b	5-year property								
C	7-year property								
d	10-year property								
e	15-year property								
f	20-year property	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>							
g	25-year property			25 yrs.			S/L		
h	Residential rental			27.5 yrs.	MN	1	S/L		
	property			27.5 yrs.	MN	1	S/L		
i	Nonresidential real			39 yrs.	MN	1	S/L		
	property				MN		S/L		
	Section C—As	ssets Placed i	n Service During 20	03 Tax Year U	sing the	Altern	ative Dep	recia	tion System
20a	Class life						S/L		
b	12-year			12 yrs.			S/L		
С	40-year			40 yrs.	MN	1	S/L		
Pa	t IV Summary (s	see page 6 o	f the instructions)						
21	Listed property. Ente							21	
22			ies 14 through 17, line	 s 19 and 20 in		(g) and	 line 21		
			es of your return. Partr					22	
23			ed in service during t	•	<u> </u>		•		
			outable to section 263						<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>

Form 4562 (2003) Page **2**

property used for entertainment, recreation, or amusement.)

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and

Part V

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? \square Yes \square No 24b If "Yes," is the evidence written? \square Yes \square No (c) Business/ Elected Basis for depreciation investment Method/ Type of property (list Date placed in Cost or other Recovery Depreciation section 179 use percentage (business/investment vehicles first) service basis Convention deduction use only) cost 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 Property used more than 50% in a qualified business use (see page 6 of the instructions): % % Property used 50% or less in a qualified business use (see page 6 of the instructions): % S/L -% S/L -% S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. 28 Add amounts in column (i), line 26. Enter here and on line 7, page 1. 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. (d) 30 Total business/investment miles driven during Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 the year (do not include commuting milessee page 2 of the instructions) Total commuting miles driven during the year 31 Total other personal (noncommuting) 32 miles driven Total miles driven during the year. 33 Add lines 30 through 32. . . . Yes No Yes No Yes No Yes No Yes No Yes No Was the vehicle available for personal 34 use during off-duty hours? Was the vehicle used primarily by a 35 more than 5% owner or related person? 36 Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions). No 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, 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 39 Do you provide more than five vehicles to your employees, obtain information from your employees about Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.). Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI **Amortization** (e) **(f)** Amortization for (b) (c) Amortizable Amortization Date amortization Code Description of costs period or section beains amount this year Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions): Amortization of costs that began before your 2003 tax year. 43 43 Total. Add amounts in column (f). See page 9 of the instructions for where to report 44 44

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2003

Attachment
Sequence No. 26

Identifying number

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

1	Description of properties (show type, location, and d from the same casualty or theft.	ate ac	quired for each pr	roperty). Use	a separat	e line for eac	h property	ost or dam	naged
	Property A								
	Property B								
	Property C								
	Property D								
					Prop	erties			
			Α	ı	B	С		D	
2	Cost or other basis of each property	2							
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3							
	Note: If line 2 is more than line 3, skip line 4.								
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4							
5	Fair market value before casualty or theft	5							
6	Fair market value after casualty or theft	6							
7	Subtract line 6 from line 5	7							
8	Enter the smaller of line 2 or line 7	8							
9	Subtract line 3 from line 8. If zero or less, enter -0	9							
10	Casualty or theft loss. Add the amounts on line 9 in o	columr	ns A through D				10		
11	Enter the smaller of line 10 or \$100						11		
12	Subtract line 11 from line 10						12		
13	Add the amounts on line 12 of all Forms 4684						13		
14 15	Add the amounts on line 4 of all Forms 4684						14		
15	 If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). 			D. Do no t	\		15		
	• If line 14 is less than line 13, enter -0- here and go			io coetion					
	• If line 14 is equal to line 13, enter -0- here. Do no	r com	olete the rest of th	iis section.	,				
16	If line 14 is less than line 13, enter the difference .						16		
17	Enter 10% of your adjusted gross income from Form	1040,	line 35. Estates a	and trusts, se	e instructi	ons	17		
18	Subtract line 17 from line 16. If zero or less, enter -0- Estates and trusts, enter the result on the "Other dec				(Form 10	40), line 19.	10		
	Estates and trusts, enter the result on the Other det	JUCTION	is iiiie oi youi la)	rictuiii .			18		

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

Identifying number

	CTION B—Business and Income-Producin						'			
	rt I Casualty or Theft Gain or Loss (Use					_				
19	Description of properties (show type, location, and dataged from the same casualty or theft.	ate aco	quired for each	n prop	erty). Use a s	eparate	e line for eacl	n prope	erty lost or da	m-
	Property A									
	Property 6									
	Property D									
	Troporty D					Prop	erties			
			Α		В		С		D	
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .	21								
22	Note: If line 20 is more than line 21, skip line 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	22								
23	you received payment for your loss in a later tax year. Fair market value before casualty or theft	23								
23 24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25								
26	Enter the smaller of line 20 or line 25	26								
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27					L			
28 Do	Casualty or theft loss. Add the amounts on line 27. Ent							28		
Pa	t II Summary of Gains and Losses (from	ı sep	arate Parts	1)	(i) Trade, bus		asualties or the		(c) Gains fr casualties or	
	(a) Identify casualty or theft Casualty or The	ft of	Droporty U	old (rental or roy property	yalty /	producing employee pr	and	includible in ir	
	Casualty of The	it oi	Рторенту п	eia (Jile teal o	Les) 	Ι ,		
29					()	(1)		
30	Totals. Add the amounts on line 29			30	()	()		
31	Combine line 30, columns (b)(i) and (c). Enter the net of				orm 4797 line		Form 4797			
•	is not otherwise required, see instructions	•						31		
32	Enter the amount from line 30, column (b)(ii) here. Indion Schedule A (Form 1040), line 27, and enter the an	nount	from property	used	as an employ	ee on	Schedule A			
	(Form 1040), line 22. Estates and trusts, partnerships Casualty or Theft							32		
					Jie Iliali C	ле т	eai	33		
33	Casualty or theft gains from Form 4797, line 32 .				 I	i .	 I	33		
34					()	(
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b)	(ii)	35	(()		
36		` '						36	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .							37		
38 a	If the loss on line 37 is more than the gain on line 36 Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the no line 14. If Form 4797 is not otherwise required, see in	the n te bel struct	et gain or (lossow. All othersions.	s) here , ente	e. Partnership er this amoun	s (exce nt on F	orm 4797,	38a		
b	Enter the amount from line 35, column (b)(ii) here. Indiv Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Electrical Electrical Column (Electrical Column) and S corporations, see the note below.	om pro ns" line	perty used as a e of your tax re	n emp turn. F	loyee on Scheo Partnerships (ex	dule A kcept e	Form 1040), lecting large	38b		
39	If the loss on line 37 is less than or equal to the gain on (except electing large partnerships), see the note below. and the net post-May 5 gain or (loss), if applicable, in co	All othe	ers, enter this a n)	mount 	on Form 4797	7, line 3	, column (g)	39		
	Note: Partnerships, enter the amount from line 38 S corporations, enter the amount from line 38a						K, line 7.			

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

► Attach to your tax return.

► See separate instructions.

OMB No. 1545-0184

Attachment Sequence No. 27

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

Identifying number

1	Enter the gross proc statement) that you								1	
Pa	rt I Sales or E	xchanges of Full of the state o	Property Us	sed in a Trad	le or Business	and Invo	lunta	ry Conver	sion	s From Other
	(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 basis, p improvemer expense o	lus ts and	(g) Gain or (k for entire ye Subtract (f) froi sum of (d) and	ar. m the	(h) Post-May 5, 2003, gain or (loss)* (see below)
2										
3	Gain, if any, from Fo	orm 4684, line 39					3			
4	Section 1231 gain fi	rom installment sa	les from Form	6252, line 26 o	r 37		4			
5	Section 1231 gain of						5			
6	Gain, if any, from lir	ne 32, from other t	han casualty of	or theft			6			
7	Combine lines 2 th	rough 6 in colum	ns (g) and (h)	. Enter the gair	n or (loss) here a	nd on the				
	appropriate line as f						7	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,	
	Partnerships (excep									
	following the instruct lines 8, 9, 11, and 12		, Schedule K, I	ine 6, or Form 11	120S, Schedule K, I	ine 5. Skip				
			so or a loss o	ntor that amoun	at on line 11 helev	u and skin				
	All others. If line 7, lines 8, 9, and 12. If	line 7, column (g),	is a gain and	you did not have	e any prior year sec	ction 1231				
	losses, or they were	e recaptured in an	earlier year,	enter the gain o	r (loss) in each co	lumn as a				
_	long-term capital ga			•				//////////////////////////////////////		
8 9	Nonrecaptured net s Subtract line 8 from	section 1231 losse Lline 7. If line 9. c	es from prior y olumn (a), is z	ears (see instruc ero or less, ente	ctions) er -0- in column (a). If line 9.	8			
	column (g), is zero, e	enter the gain from	line 7, columr	n (g), on line 12 k	below. If line 9, col	umn (g), is				
	more than zero, ente (loss) in each column						9			
	*Corporations (other th		, ,	, ,	•			lete column (h)	All of	thers must complete
	column (h) only if line	7, column (g), is a ga	in and the amo	unt, if any, on line	8, column (g), does	not equal or	exceed	the gain on lin	e 7, co	olumn (g). Include in
	column (h) all gains and do not include gain at				onversions (including	installment p	ayment	s received) afte	er Mag	y 5, 2003. However,
Pa		Sains and Los								
0	Ordinary gains and			through 17 (incl	ude property held	1 year or le	ss):			
	, <u>, , , , , , , , , , , , , , , , , , </u>									
1	Loss, if any, from lir	ne 7, column (g).					11	()	
2	Gain, if any, from lir				(g), if applicable		12			
3	Gain, if any, from lir						13			
4	Net gain or (loss) from						14			
5	Ordinary gain from	installment sales fr	om Form 625	2, line 25 or 36			15			
6	Ordinary gain or (los	ss) from like-kind e	exchanges fror	m Form 8824 .			16			
7	Recapture of section	on 179 expense de	eduction for p	artners and S	corporation shareh	nolders for				
	property disposition	•			•		17			
8	Combine lines 10 th	rough 17. Enter the	e gain or (loss)	here and on the	e appropriate line a	as follows:	18		,,,,,,	
а	For all except indivi	dual returns. Enter	the gain or (los	ss) from line 18 o	n the return being f	filed.				
b	For individual return									
		ne 11 includes a lo e. Enter the part of								
		e 27, and the part of								
	A (Form 1040),	line 22. Identify as	from "Form 4	1797, line 18b(1)	." See instructions	S	18b(1)			
	(2) Redetermine the	e gain or (loss) on	line 18 excludi	ng the loss, if ar	ny, on line 18b(1). I	Enter here	18h(2)			

Form 4797 (2003) Page **2**

	rt III Gain From Disposition of Property Under						(c) Data cold
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	operty:				(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
Α							
В							
 D							
	These columns relate to the properties on lines 19A through 19I). ▶	Property A	Property	В	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20					
21	Cost or other basis plus expense of sale	21					
22 23	Depreciation (or depletion) allowed or allowable Adjusted basis. Subtract line 22 from line 21	23					
	Adjusted busis. Subtract line 22 from line 21						
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:	05-					
a b	Depreciation allowed or allowable from line 22 Enter the smaller of line 24 or 25a	25a 25b					
26	If section 1250 property: If straight line depreciation was used, enter	230					
_5	-0- on line 26g, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a					
b	Applicable percentage multiplied by the smaller of line 24						
	or line 26a (see instructions)	26b					
С	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c					
d	Additional depreciation after 1969 and before 1976	26d					
	Enter the smaller of line 26c or 26d	26e					
f	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f	26g					
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).						
а	Soil, water, and land clearing expenses	27a					
	Line 27a multiplied by applicable percentage (see instructions)	27b					
	Enter the smaller of line 24 or 27b	27c					
	If section 1254 property:						
а	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and						
	mining exploration costs (see instructions)	28a					
b	Enter the smaller of line 24 or 28a	28b					
29	If section 1255 property:						
а	Applicable percentage of payments excluded from income under section 126 (see instructions)	29a					
b	Enter the smaller of line 24 or 29a (see instructions)	29b					
Sur	nmary of Part III Gains. Complete property columns	A thro	ough D through	line 29b l	befor	e going to line	30.
30	Total gains for all properties. Add property columns A through	n D, lin∈	24			30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 20	h Enter here and	on line 12		31	
32	Subtract line 31 from line 30. Enter the portion from casualty					· · · —	
	from other than casualty or theft on Form 4797, line 6, column	n (g), aı	nd if applicable, c	olumn (h)		32	
Pa	rt IV Recapture Amounts Under Sections 179 (See instructions.)	and 2	80F(b)(2) Whe	n Busine	ss U	se Drops to 5	0% or Less
	(OCC INSTRUCTIONS.)					(a) Section	(b) Section
						179	280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p	orior yea	ars	[33		
34	Recomputed depreciation. See instructions				34		
35	Recapture amount. Subtract line 34 from line 33. See the inst	truction	s for where to rep	ort	35		

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

OMB No. 1545-0187 (Income not subject to self-employment tax) Attachment Sequence No. **37** Your social security number

						Employer	ID number	(FINI) if	anv	
Α [oid you actively participate in the	e operation of this farm of	during 20	003 (see in	structions)?			☐ Yes		No
Par	t I Gross Farm Rental Inc	come—Based on Produ	uction.	Include ar	mounts converted	to cash	or the	equivale	ent.	
1	Income from production of lives		nd other	crops .		. 1				_
2a	Cooperative distributions (Form(2b Taxable amour	1 1				—
_	Agricultural program payments (s Commodity Credit Corporation	00 111311 40110113)	tions).		3b Taxable amour					—
4 a	CCC loans reported under elec					4a				
a b	CCC loans forfeited	4b		·	4c Taxable amoun					
5	Crop insurance proceeds and of					` //////				
			(5b Taxable amour					
С	If election to defer to 2004 is at	tached, check here ▶□	5d <i>A</i>	Amount de	ferred from 2002	. 5d				
6	Other income, including Federal) 6				
7	Gross farm rental income. Ad									
	total here and on Schedule E (I	-orm 1040), line 42		<u> </u>	<u> </u>	7				—
Par	t II Expenses—Farm Ren	tal Property. Do not inc	clude pe	ersonal or	living expenses.					
8	Car and truck expenses (see		21	Pension	and profit-sharing					
	Schedule F instructions).			plans .		. 21			-	
_	Also attach Form 4562	8 9		Rent or le						
9	Chemicals				machinery, and	s) 22a				
10	Conservation expenses (see	10			nt (see instructions					
11	instructions)	11			nd, animals, etc.) and maintenance					
	·			Seeds a						
12	Depreciation and section 179 expense deduction not		24		ed					
	claimed elsewhere	12	25		and warehousing					
13	Employee benefit programs			_	purchased					
. •	other than on line 21 (see		27	Taxes.						
	Schedule F instructions)	13	28	Utilities		. 28				
14	Feed purchased	14	29		y, breeding, and					
15	Fertilizers and lime	15	ऻ			. 29			+	—
16	Freight and trucking	16	30							
17	Gasoline, fuel, and oil	18		(specify):		30a				
18 19	Insurance (other than health) Interest:					201-				
	Mortgage (paid to banks, etc.)	19a				20-				_
	Other	19b				20-1				
20	Labor hired (less			e		30e				
	employment credits) (see			f						
	Schedule F instructions)	20		g		30g				
31	Total expenses. Add lines 8 th					31			+	
32	Net farm rental income or (los here and on Schedule E, line 4)	0. If the result is a loss, y	you mus	t go on to	line 33	. 32				
33	If line 32 is a loss, you must chinstructions)				in this activity (se	e 33a	_	stment is estment is		
	instructions)									

Investment Interest Expense Deduction

Department of the Treasury Internal Revenue Service

Name(s) shown on return

► Attach to your tax return.

OMB No. 1545-0191

2003

Attachment Sequence No. **12B**

Identifying number

Par	t I Total Investment Interest Expense			
1	Investment interest expense paid or accrued in 2003 (see instructions)	1		
2	Disallowed investment interest expense from 2002 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		
Par				
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)			
b	Qualified dividends included on line 4a		1	
С	Subtract line 4b from line 4a	4c		
d	Net gain from the disposition of property held for investment 4d 4d			
е	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)			
f	Subtract line 4e from line 4d	4f		
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h	Investment income. Add lines 4c, 4f, and 4g	4h		
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6		
Par	t III Investment Interest Expense Deduction			
7	Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	Investment interest expense deduction . Enter the smaller of line 3 or 6. See instructions	8		

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

General Instructions A Change To Note

In general, qualified dividends shown on Form 1040, line 9b (or Form 1041, line 2b(2)), are excluded from investment income. But you can elect on Form 4952, line 4g, to include part or all of your qualified dividends in investment income. See the instructions for line 4g for details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see **Pub. 550**, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.

• You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Department of the Treasury Internal Revenue Service

Tax on Accumulation Distribution of Trusts

► Attach to beneficiary's tax return.

► See instructions on back.

OMB No. 1545-0192

Sequence No. 73

^	Traile(s) as shown on retain						b Social security flumber			
С	Name and address of trust					: D Employer	: identification number			
						-				
_										
E	Type of trust (see instructions) F Beneficiary's date of birth G Enter number of trusts from which you received ac									
	Domestic Foreign			s tax year		•				
P	Average Income and Determination of C	•								
1	Amount of current distribution that is considered dist									
_	(Form 1041), line 37, column (a))									
2	Distributions of income accumulated before you were					. —				
3	Subtract line 2 from line 1									
4 5	Total (add lines 3 and 4)		•	•		-				
6	Tax-exempt interest included on line 5 (from Schedule									
7	Taxable part of line 5 (subtract line 6 from line 5) .	•			-	· -				
8	Number of trust's earlier tax years in which amounts of									
9	Average annual amount considered distributed (divide									
10	Multiply line 9 by .25									
11	Number of earlier tax years to be taken into account (. 11				
12	Average amount for recomputing tax (divide line 7 by line									
13	Enter your taxable income before (a) 2002	(b) 200°	1	(c) 2000	(d)	1999	(e) 1998			
	this distribution for the 5									
D	immediately preceding tax years	otribution								
Pa	Tax Attributable to the Accumulation Dis	Stribution		(a)	(b)		(c)			
	5			(a)	(b)		(C)			
14	Enter the amounts from line 13, eliminating the hig		14							
	lowest taxable income years		17							
15	Enter amount from line 12 in each column		15							
15	Enter amount nom line 12 in each column									
16	Recomputed taxable income (add lines 14 and 15)		16							
-	(222									
17	Income tax on amounts on line 16		17							
18	Income tax before credits on line 14 income		18							
19	Additional tax before credits (subtract line 18 from line	e 17)	19							
			20							
20	Tax credit adjustment		20							
21	Culatra at line 20 from line 10		21							
21	Subtract line 20 from line 19		21							
22	Alternative minimum tax adjustments		22							
~~	Alternative minimum tax aujustinents									
23	Combine lines 21 and 22		23							
24	Add columns (a), (b), and (c), line 23					24				
25	Divide the line 24 amount by 3									
26	Multiply the amount on line 25 by the number of years									
27	Enter the amount from line 4					. 27				
28	Partial tax attributable to the accumulation distribution	on (subtract	line 2	27 from 26) (If zei	ro or less	5,				
	enter -0-)			<u> </u>		. 28				

Tax on Lump-Sum Distributions

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

Attachment

Sequence No. 28

OMB No. 1545-0193

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or Form 1041.

Name of recipient of distribution Identifying number

Par	t I Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary	emplovee		Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind				
	profit-sharing, or stock bonus)? If "No," do not use this form		1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form		2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before		_		
	January 2, 1936?		3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936,		١.		
	participant in the plan for at least 5 years before the year of the distribution?		4	//////	
	If you answered "No" to both questions 3 and 4, do not use this form.		(//////		
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no	ot use this	5a		
	form for a 2003 distribution from your own plan		Ja		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use F for a previous distribution received for that participant after 1986? If "Yes," do not use the for	orm 49/2 m for this			
	distribution		5b		
Par					
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7			,,,,,,,,
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the				
_	total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies.	<u> </u>			
Par	t III Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter				
	the taxable amount from Form 1099-R, box 2a	8			
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9			
10	Total taxable amount. Subtract line 9 from line 8	10			
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11			
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip	12			
13	lines 13 through 16, enter this amount on line 17, and go to line 18 Multiply line 12 by 50% (.50), but do not enter more than \$10,000 .				
14	Subtract \$20,000 from line 12. If line 12 is	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
14	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)				
16	Minimum distribution allowance. Subtract line 15 from line 13	16			
17	Subtract line 16 from line 12	17			
18	Federal estate tax attributable to lump-sum distribution	18			
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded				
	to at least three places)	<i></i>			
21	Multiply line 16 by the decimal on line 20	<i></i>			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)	23			
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24			
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line	25			
26	29, and go to line 30				
26 27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
Z I	instructions				
28	Multiply line 27 by ten (10)	28			
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on				
	Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies	30			

Department of the Treasury Internal Revenue Service

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

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

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0203

2003

Attachment Sequence No. 29

Your social security number

	in Your Address Only bu Are Filing This Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	n by Itself and Not City, town or post office, state, and ZIP code	If this is an amended return, check here ▶
	If you only owe the additional 10% tax on early distributions, you may be a report this tax directly on Form 1040, line 57, without filing Form 5329. Se instructions for Form 1040, line 57.	
Pa	rt I Additional Tax on Early Distributions	
	Complete this part if you took a taxable distribution, before you reached age 59½, from (including an IRA) or modified endowment contract (unless you are reporting this tax directly you also may have to complete this part if you received a Form 1099-R that incorrectly incor you received a Roth IRA distribution (see instructions).	on Form 1040—see above).
1	Early distributions included in income. For Roth IRA distributions, see instructions	1
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions).	
	Enter the appropriate exception number from the instructions:	3
3	Amount subject to additional tax. Subtract line 2 from line 1	4
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 57 Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have	
	to include 25% of that amount on line 4 instead of 10% (see instructions).	
Pa	Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040, line 21, from a Coaccount (ESA) or a qualified tuition program (QTP).	-
5	Distributions included in income from Coverdell ESAs and QTPs	5
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	7
7 8	Amount subject to additional tax. Subtract line 6 from line 5	8
	Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2003 than is allowed on line 17 of your 2002 Form 5329.	
9	Enter your excess contributions from line 16 of your 2002 Form 5329 (see instructions). If zero, go to line 15	9
10	If your traditional IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	
11	2003 traditional IRA distributions included in income (see instructions)	
12	2003 distributions of prior year excess contributions (see instructions)	12
13	Add lines 10, 11, and 12	14
14 15	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0 Excess contributions for 2003 (see instructions)	15
16	Total excess contributions. Add lines 14 and 15	16
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	17

Form 5329 (2003) Page **2**

Pai	rt IV	Additional Tax on Excess Contributions to Rot Complete this part if you contributed more to your Rot 25 of your 2002 Form 5329.		an is	allowable or	you ha	ad an amount o	on line
18	Enter y	your excess contributions from line 24 of your 2002 For ine 23	m 5329 (see instru	uction	s). If zero,	18		
19	If your allowa	Roth IRA contributions for 2003 are less than your mable contribution, see instructions. Otherwise, enter -0-	19					
20		listributions from your Roth IRAs (see instructions) .				21		
21						21		
22 23		ear excess contributions. Subtract line 21 from line 18. s contributions for 2003 (see instructions)				23		
23 24						24		
25	Addition December 1	conal tax. Enter 6% (.06) of the smaller of line 24 or other 31, 2003 (including 2003 contributions made in 20 line 57	the value of you 04). Include this a	r Roth moun	n IRAs on t on Form	25		
Pai	rt V	Additional Tax on Excess Contributions to Cov. Complete this part if the contributions to your Coverd amount on line 33 of your 2002 Form 5329.		were	more than	is allov	wable or you h	nad ar
26	Enter t	he excess contributions from line 32 of your 2002 For ine 31	m 5329 (see instru 	uction:	s). If zero,	26		
27	maxim	ontributions to your Coverdell ESAs for 2003 were less that allowable contribution, see instructions. Otherwise, e	nter -0- 27					
28		listributions from your Coverdell ESAs (see instructions) <u>28 </u>			29		
29		nes 27 and 28	If zoro or loss on	· ·		30		
30 31	-					31		
32						32		
33	Decem	onal tax. Enter 6% (.06) of the smaller of line 32 or the liber 31, 2003 (including 2003 contributions made in 20 line 57	04). Include this a	mount	t on Form	33		
Par	rt VI	Additional Tax on Excess Contributions to Arc Complete this part if you or your employer contributed had an amount on line 41 of your 2002 Form 5329.	her MSAs			03 thai	n is allowable	or you
34	Enter t	he excess contributions from line 40 of your 2002 For ine 39	m 5329 (see instru	uction:	s). If zero,	34		
35	maxim	contributions to your Archer MSAs for 2003 are less thum allowable contribution, see instructions. Otherwise, et	nter -0- 35					
36		listributions from your Archer MSAs from Form 8853, lines 35 and 36	ne 10 [30]			37		
37 38		ear excess contributions. Subtract line 37 from line 34.		 iter -0)_	38		
39	9					39		
40		xcess contributions. Add lines 38 and 39				40		
41		onal tax. Enter 6% (.06) of the smaller of line 40 or the smaller of line 40 or the share of 1040, line				41		
Par	rt VII	Additional Tax on Excess Accumulation in Qua	alified Retireme	nt Pla	ans (Includ			
42	N //! '	Complete this part if you did not receive the minimum	•	011 110	nn your quai	42	urement plan.	1
42		um required distribution for 2003 (see instructions)				43		
43 44						44		
45	Additi	onal tax. Enter 50% (.50) of line 44. Include this amour	nt on Form 1040, I	line 57	7	45		
Sign	nature.	Complete only if you are filing this form by itself						
Sig		Under penalties of perjury, I declare that I have examined this form, included and belief, it is true, correct, and complete. Declaration of preparer (other than the correct of the corre	uding accompanying scl er than taxpayer) is base	hedules d on all	s and statements information of v	s, and to vhich pre	the best of my kno parer has any knov	wledge vledge.
Her	е	Your signature		- ▶	Date			
Paic		Preparer's signature	Date	1	eck if self- ployed	Prepa	rer's SSN or PTIN	
	oarer's Only	Firm's name (or yours if self-employed),			EIN	:		
	Jilly	address, and ZIP code			Phone no.	()	

5884

Work Opportunity Credit

OMB No. 1545-0219

2003

Attachment
Sequence No. 77

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Internal Revenue Service Sequence No. 11

Name(s) shown on return Identifying number

Par	Current Year Credit (Members of a controlled group, see	instructions.)	
1	Enter the total qualified first-year wages paid or incurred during the the percentage shown, for services of employees who began work 2004, are certified as members of a targeted group; and:		
а	Worked for you at least 120 hours but fewer than 400 hours . \$	× 25% (.25)	1a
b 2	Worked for you at least 400 hours		1b 2
3	Work If you are a— Then enter the total of the current	year credits from—	
	opportunity credits from pass-through entities: a Shareholder . Schedule K-1 (Form 1120S), lines 2 Schedule K-1 (Form 1065), lines 12 Schedule K-1 (Form 1041), line 14 Written statement from cooperative	12d, 12e, or 13. cc, 12d, or 13 .	3
4	Current year credit. Add lines 2 and 3. (S corporations, particle cooperatives, regulated investment companies, and real estate instructions.)	investment trusts, see	4
Par	t 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 $ \dots \dots $		
•	Corporations. Enter the amount from Form 1120, Schedule J, line Part I, line 1; or the applicable line of your return		5
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Sc	1	
	and 1b, or the amount from the applicable line of your return	l l	
6	Alternative minimum tax:	,	
•	Individuals. Enter the amount from Form 6251, line 35 $$. $$. $$. $$.		
•	Corporations. Enter the amount from Form 4626, line 14 $$		6
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, lin	e 56 . J	
7	Add lines 5 and 6		7
8a	Foreign tax credit	8a	
D	Credit for child and dependent care expenses (Form 2441, line 11).	8c	
4	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) Education credits (Form 8863, line 18)	8d	- {/////
	Education credits (Form 8863, line 18)	8e	
	Child tax credit (Form 1040, line 49)	8f	
	Mortgage interest credit (Form 8396, line 11)	8g	
_	Adoption credit (Form 8839, line 18)	8h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j	
k	Credit for fuel from a nonconventional source	8k	
I	Qualified electric vehicle credit (Form 8834, line 20) $$	81	
	Add lines 8a through 8l		8m
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through	1 1	9
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	11 12	<i>-\(\(\(\) \\ \)</i>
12	Tentative minimum tax (see instructions)		13
13	Enter the greater of line 11 or line 12		14
14 15	Subtract line 13 from line 9. If zero or less, enter -0		
15	Credit allowed for the current year. Enter the smaller of line 4 or 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line G, line 2c; or the applicable line of your return. If line 14 is smaller th	2a; Form 1041, Schedule	15

At-Risk Limitations

OMB No. 1545-0712

Attachment Sequence No. 31

Identifying number

► Attach to your tax return.

► See separate instructions.

Attacl
Segue

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Description of activity (see page 2 of the instructions)

Par	Current Year Profit (Loss) From the Activity, Including Prior Year Nondeduct (see page 2 of the instructions).	ble Ar	nounts	
1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in			
	the activity) that you are reporting on:			
а	Schedule D	2a		
b	Form 4797	2b		
С	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or			
	Form 1120S, that were not included on lines 1 through 2c	3		
4	Other deductions and losses from the activity, including investment interest expense allowed		,	
	from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the	_		
Par	instructions before completing the rest of this form	5	moleting this	
			inpleting this	part.
6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on	6		
7	the first day of the tax year. Do not enter less than zero	7		
8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
-	Subtract line 9 from line 8			
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III).			
	Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		
Par	Detailed Computation of Amount At Risk. If you completed Part III of Form 6	198 for	2002, see pa	age 4
	of the instructions.			
11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter			
	less than zero	11		
12	Increases at effective date	12		
13	Add lines 11 and 12	13		
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):	15		
a	At effective date. Subtract line 14 from line 13. Do not enter less than zero. From 2002 Form 6198, line 19b. Do not enter the amount from line 10b of the 2002 form.	13		
b	Increases since (check box that applies):			
	☐ Effective date b ☐ The end of your 2002 tax year	16		
а 17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
а	☐ Effective date b ☐ The end of your 2002 tax year	18		
	Subtract line 18 from line 17			
	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and			
	see Pub. 925 for information on the recapture rules	19b		
Pai	t IV Deductible Loss			
20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20.			
	See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	()
	Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Lim			
	Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed to			
	If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or	<i>FUIM ช</i> ี	וט, wnicnever a ן	upiies.

Alternative Minimum Tax-Individuals

► See separate instructions.

OMB No. 1545-0227

Your social security number

Attachment Sequence No. **32**

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

► Attach to Form 1040 or Form 1040NR.

Par	Alternative Minimum Taxable Income (See instructions for how to complete	ete e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 38, and go to line 2. Otherwise,			
	enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1		<u> </u>
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or $2\frac{1}{2}$ % of Form 1040, line 35 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		<u> </u>
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from			
	line 9 of the worksheet for Schedule A (Form 1040), line 28	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		-
9	Depletion (difference between regular tax and AMT)	9		-
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount $\dots \dots \dots$	10		-
11	Interest from specified private activity bonds exempt from the regular tax $\dots \dots \dots \dots$.	11		<u> </u>
12	Qualified small business stock (see instructions)	12		<u> </u>
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		-
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9) $\dots \dots \dots \dots \dots \dots$	14		-
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		<u> </u>
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		<u> </u>
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT). $$. $$.	17		<u> </u>
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		-
21	Long-term contracts (difference between AMT and regular tax income)	21		-
22	Mining costs (difference between regular tax and AMT)	22		<u> </u>
23	Research and experimental costs (difference between regular tax and AMT) $$	23	1	
24	Income from certain installment sales before January 1, 1987	24	(
25	Intangible drilling costs preference	25		<u> </u>
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line	20		
Par	28 is more than \$191,000, see page 7 of the instructions.)	28		
		<i>\\\\\\</i>	a	$\overline{}$
29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	AND line 28 is THEN enter on			
	IF your filing status isnot overline 29Single or head of household			
		29	1	
	Married filing jointly or qualifying widow(er)		 	
	Married filing separately			
20	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.	30	1	
30 31	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here • If you reported capital gain distributions directly on Form 1040, line 13a; you reported)	77777		
31	qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 65 here.	31		
32	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32		
32 33	Tentative minimum tax. Subtract line 32 from line 31	33	1	
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44)	34	1	\vdash
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form	<u> </u>	†	
-	1040, line 42	35		

Cat. No. 13600G

Form 6251 (2003) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

	Caution: If you did not complete Part IV of Schedule D (Form 1040), see page you complete this part.	8 of the instructions before		
36	Enter the amount from Form 6251, line 30		36	
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38		
39 40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	40	
41	Subtract line 40 from line 36		41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), mul Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result		42	
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43		
44	Enter the smaller of line 36 or line 37	44		
45	Enter the smaller of line 43 or line 44	45		
46 47 48	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see page 8 of the instructions) Enter the smaller of line 45 or line 46. If line 45 is zero, go to line 55 Multiply line 47 by 5% (.05)	46 47	48	
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55.	49		
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see page 8 of the instructions)			
51	Enter the smaller of line 49 or line 50	51		
52	Multiply line 51 by 8% (.08)		52	
53	Subtract line 51 from line 49	53	54	
54	Multiply line 53 by 10% (.10)	55		
55	Subtract line 45 from line 44	56	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
56 57	Enter the smaller of line 55 or line 56	57		
58	Multiply line 57 by 15% (.15)		58	
59	Subtract line 57 from line 56	59		
60	Multiply line 59 by 20% (.20)	•	60	
	If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwis			
	ii iiilo 30 is zeio oi biaiik, skip iiiles oi aliu oz aliu yo to iiile os. Ottielwis	se, go to mie or.		
61	Subtract line 44 from line 40	61		
62	Multiply line 61 by 25% (.25)		62	
63	Add lines 42, 48, 52, 54, 58, 60, and 62		63	
64	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married result	I filing separately) from the	64	
65	Enter the smaller of line 63 or line 64 here and on line 31		65	

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Installment Sale Income

► Attach to your tax return.

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

OMB No. 1545-0228 2003 Attachment Sequence No. 79

Identifying number

1	Description of property ►		
2a	Date acquired (month, day, year) ▶/ b Date sold (month, day, year) ▶	/	/
3	Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line		s 🗌 No
4	Was the property you sold to a related party a marketable security? If "Yes," complete Part I	II. If "No,"	
	complete Part III for the year of sale and the 2 years after the year of sale	<u> </u> Ye	s No
Par	Gross Profit and Contract Price. Complete this part for the year of sale only.	T _ T	
5	Selling price including mortgages and other debts. Do not include interest whether stated or unstated	5	
6	Mortgages, debts, and other liabilities the buyer assumed or took		
	the property subject to (see instructions)	- /////	
7	Subtract line 6 from line 5		
8	Cost or other basis of property sold		
9	Depreciation allowed or allowable		
10	Adjusted busis. Subtract line 7 from line 0		
11	Commissions and other expenses of sale		
12	meditie recupitare from 1777, Fart in (see instructions)	13	
13	Add lines 10, 11, and 12	14	
14	Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions)	14	
15	If the property described on line 1 above was your main home, enter the amount of your excluded	15	
1,	gain (see instructions). Otherwise, enter -0	16	
16 17	Subtract line 13 from line 6. If zero or less, enter -0	17	
18	Contract price. Add line 7 and line 17		
Par	Contract price. Add line 7 and line 17	you receive a pa	ayment or
	have certain debts you must treat as a payment on installment obligations.		•
19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions	19	
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0	20	
21	Payments received during year (see instructions). Do not include interest, whether stated or unstated	21	
22	Add lines 20 and 21	22	
23	Payments received in prior years (see instructions). Do not include		
	interest, whether stated or unstated		
24	Installment sale income. Multiply line 22 by line 19	24	
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)	25	
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)	26	
	Related Party Installment Sale Income. Do not complete if you received the fit		
27	Name, address, and taxpayer identifying number of related party		
28	Did the related party resell or dispose of the property ("second disposition") during this tax year		
29	If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the met. Check the box that applies.	following condit	tions is
_	The second disposition was more than 2 years after the first disposition (other than dispositions		
а	of marketable securities). If this box is checked, enter the date of disposition (month, day, year)	/	/
b	The first disposition was a sale or exchange of stock to the issuing corporation.	-	
C	The second disposition was an involuntary conversion and the threat of conversion occurred	l after the first dis	nosition
q	The second disposition occurred after the death of the original seller or buyer.	ratter the mist dis	position.
e	It can be established to the satisfaction of the Internal Revenue Service that tax avoidance v	was not a principa	al nurnose
·	for either of the dispositions. If this box is checked, attach an explanation (see instructions).	was not a principe	ii pui posc
30	Selling price of property sold by related party	30	
31	Enter contract price from line 18 for year of first sale	31	
32	Enter the smaller of line 30 or line 31	32	
33	Total payments received by the end of your 2003 tax year (see instructions)	33	
34	Subtract line 33 from line 32. If zero or less, enter -0	34	
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	

Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-0644 Attachment

Sequence No. 82

Name(s) shown on tax retu	rn								Ide	entifying nu	umber
check all applicable box	kes (see in:			ed straddle		oloctic =	C			account el	lection s loss electio
Part I Section	n 1256 C		Marked 1		dle identification t	election	<u> </u>	□ Net sec	tion 1250	o contract	s ioss electio
<u> </u>	ntification	of accour	nt					(b) Gain (Post-May 5 n or (loss)
1								101 011411	- Joan	gan	(1000)
							T -				1
Net gain or (loss)Form 1099-B adj					, ,		3				
4 Combine lines 2							4				
5 Combine lines 2							5				
Note: If line 4 sh line 7. Partnership					4 and 5 amou	nts on					
6 If you have a net the amount of th column (c) more	at loss to	be carried b	ack, as a p	ositive num	ber. Do not e		6				
7 Combine lines 4	,			es 5 and 6,			7				
8 Short-term capita											
Enter here and in	-		-	, ,		. ,	8				
9 Long-term capita Enter here and in	clude on t	he appropria	ite line of Sc	hedule D (s	see instructions	s)	9				
				s. Attach	a separate s	chedul	e listin	g each strac	ddle and	l its com	ponents.
ection A—Losse	s From	Straddles	;					(h) Recogniz	bou		
Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	Unreco gair offse posit	gnized on tting	loss for enti year. If colum is more than enter differen Otherwise, er	re n (f) (g), ce. *(i) loss	28% rate (see instr. below)	(j) Post-May loss (see instructions)
0									:	:	
1a Enter the short-to include on the ap	propriate I	ine of Sched	dule D (see in	nstructions)			11a	()		(
b Enter the long-ter include on the ap	•			. ,.			11b	()	(
ection B—Gains	<u> </u>						11.2	,	1 / 1	. ,	1
a) Description of property	of property (c) Date entered into or acquired or sold (d) Gross sales price (e) Cost or other basis plus expense of sale (d) Gross sales price (e) Cost or other basis plus expense of sale		ear. If concerning the concerning th	for entire olumn (d) is an (e), enter erence. e, enter -0-		rate gain str. below)	(h) Post-May 5 gain (see instructions)				
2											
3a Enter the short-to include on the ap					and (h), here		13a				
b Enter the long-ter include on the ap	propriate I	ine of Sched	dule D (see in	nstructions)			13b				
Part III Unreco	gnized	Gains Fro	om Positio	ons Held	on Last Da	ay of	iax Y	ear. Memo	Entry Or	• `	
(a) Description	on of proper	ty	(b) Dat acquire		Fair market valu usiness day of to		: (0	d) Cost or other as adjusted		If colunthan (d),	cognized gain. nn (c) is more enter difference vise, enter -0-
4											1
								siness stock. See			

Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

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

OMB No. 1545-0908

Attachment Sequence No. $\bf 55$

Name(s) shown on your income tax return

Identifying number

Sec								claimed a deduction of over \$5,000 (see instru		
Par		on on Donated								
1		(a) Name and addre donee organiza			(b) Description of donated property					
Α										
В										
	. If the emount you	, alaimad as a dad	uation for an itam	ic ¢EOO or	. 1000 110	u do not hou	10 to 0	nomplete columns (d) (e)	and (f)	
Note		(d) Date acquired		(f) Donoi		u do not nav	e 10 C	complete columns (d), (e),		
	(c) Date of the contribution	by donor (mo., yr.)	(e) How acquired by donor	or adjuste		(g) Fair marke	t value	(h) Method used to determ market value	ine the i	aır
A B										
D										
Е										
Par	t II Other Inf							erest in property listed atribution listed in Pari		art I.
2 a b	separate stateme Total amount clair	om Part I that ident. med as a deduction ss of each organiz rganization above)	entifies the prope on for the property ation to which an	rty ►	Part I: (f Part II app (1) For this (2) For any	lies to	o more than one proper		·
	Address (number, stree	et, and room or suite n	0.)							
	City or town, state, and	d ZIP code								
d e		son, other than the	e donee organizat	ion, having	g actual	possession	of the	e property		
3	statement (see in:	structions).						nd attach the required	Yes	No
	property?							ispose of the donated	163	140
b	organization in co of the property, in	operative fundrais cluding the right to	ing) the right to the vote donated se	ne income ecurities, te	from the acquire	e donated po e the propert	ropert ty by	ipating with the donee by or to the possession purchase or otherwise,		
С	Is there a restricti	on limiting the dor	nated property for	a particu	lar use?					

	e(s) shown on your i	income tax return								Identifying number	Page Z
Sec	dedu trade	ction of more the discourage of the contract o	nan \$5,000 in Section	per A.	item	or group. Ex	ception	s of similar items 1. Report contributions 1. See the No.	oution	s of certain pul	
Pa								axpayer and/or a			
4 *Art man	Check type of Art* (contri Art* (contri includes painting uscripts, historica	property: ibution of \$20,000 ibution of less that gs, sculptures, wate il memorabilia, and c	or more) n \$20,000) ercolors, print other similar o	:s, dra	Real Coin wings	Estate Collections , ceramics, anti	☐ G ☐ B que furni	Gems/Jewelry Books Sooks	s, text	Stamp Collection Other Carpets, silver	r, rare
5		of donated property (if attach a separate state		(b) If	tangibl			e a brief summary of the time of the gift	e overal	(c) Appraised fa	air
Α											
В											
C D											
וט	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's adjusted		r	(g) For bargain sa amount rece		(h) Amount claimed deduction		nstructions (i) Average trading p of securities	rice
Α											
В											
C D											
	rt II Taxpa	ayer (Donor) St						rt I above that t . See instruction		opraisal identifie	es as
Sign Pa	ature of taxpayer	aration of Appra	aiser		· 			Da	ate >		
of th	e foregoing perso		ny person who	is rel	ated to	o any of the fore	going pe	cquired the property rsons. And, if regular er persons.			
as d on a desc unde	escribed in the ap percentage of the cribed in the qual perstatement of tax	opraisal, I am qualifie he appraised proper lified appraisal or th	d to make app rty value. Furt nis appraisal s	oraisal: hermo summa	s of th ore, Ιι ary ma	e type of propert understand that ay subject me to	y being v a false o the pen	regular basis; and t alued. I certify that the r fraudulent overstal alty under section of or testimony by the	ne appr ement 5701(a)	raisal fees were not of the property val (aiding and abettir	based lue as
Sig Her						Title ▶		Date of app	raisal 🕨		
		ing room or suite no.)				Title P		Ваке от арр	ruisur	Identifying number	
City	or town, state, and 2	ZIP code									
Pa	rt IV Done	e Acknowledgr	nent—To b	e cor	mplet	ted by the ch	aritable	organization.			
		anization acknowle ed in Section B, F					under	section 170(c) and	that	t received the do	nated
		,	, , , , , , ,					(Date)			
B, F	art I (or any po	rtion thereof) withi	in 2 years af	ter the	e date	e of receipt, it	will file F	se disposes of the Form 8282, Donee at agreement with	Inforr	nation Return, wit	th the
<u>D</u> oe	s the organizati	on intend to use t	he property	for ar	<u>un</u> re	lated_use? .	<u></u> .		<u>.</u> .	. ▶ ☐ Yes ☐	No
	e of charitable orgar							ication number			
Addr	ess (number, street,	and room or suite no.)				City or	town, state	e, and ZIP code			
Auth	orized signature					Title				Date	

Department of the Treasury

Internal Revenue Service

Mortgage Interest Credit

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

► Attach to Form 1040.

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

► See instructions on back.

OMB No. 1545-0930

2003

Attachment
Sequence No. 53

Form **8396** (2003)

Name(s) shown on Form 1040

For Paperwork Reduction Act Notice, see back of form.

Your social security number

Part I **Current Year Mortgage Interest Credit** Interest paid on the certified indebtedness amount. If someone else (other than your spouse 1 if filing jointly) also held an interest in the home, enter only your share of the interest paid Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 2 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. 3 You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. 4 Enter any 2000 credit carryforward from line 18 of your 2002 Form 8396 . 5 5 Enter any 2001 credit carryforward from line 16 of your 2002 Form 8396 6 Enter any 2002 credit carryforward from line 19 of your 2002 Form 8396 . 7 7 Add lines 3 through 6 8 Enter the amount from Form 1040, line 43 8 Enter the total of the amounts from Form 1040, lines 44 through 49 10 10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include 11 this amount in the total on Form 1040, line 51, and check box a on that line 11 Part II Mortgage Interest Credit Carryforward to 2004. (Complete only if line 11 is less than line 7.) 12 Add lines 3 and 4. 13 13 14 Enter the larger of line 11 or line 12. 14 15 Subtract line 14 from line 13 15 16 2002 credit carryforward to 2004. Enter the smaller of line 6 or line 15 . 16 17 17 18 2001 credit carryforward to 2004. Enter the smaller of line 5 or line 17 18 2003 credit carryforward to 2004. Subtract line 11 from line 3. If zero or less, enter -0-19

Cat. No. 62502X

8582

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008 Attachment Sequence No. 88

Department of the Treasury Internal Revenue Service Name(s) shown on return

Part I

Identifying number

Pai	2003 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on	pages 7 and 8 before com	pleting	Part I.	
	al Real Estate Activities With Active Participation (For the defini	tion of active participation			
	Special Allowance for Rental Real Estate Activities on page 3 of	the instructions.)			
Ia	Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b	Activities with net loss (enter the amount from Worksheet 1,	1b (1		
c	column (b))		· //////		
	1, column (c))	1c (<u>) </u>		X//////
d	Combine lines 1a, 1b, and 1c		. 1d	<u> </u>	
	mercial Revitalization Deductions From Rental Real Estate Acti				
	Commercial revitalization deductions from Worksheet 2, column (a)	2a ()		
D	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b () /////		
c	Add lines 2a and 2b		. 2c	()
All C	Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3,				
	column (a))	3a	-\////		
b	Activities with net loss (enter the amount from Worksheet 3,	3b (\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		
C	column (b))		'		<i>X/////</i>
·	column (c))	3c (<u>) /////</u>	X	X/////
d	Combine lines 3a, 3b, and 3c		. 3d		
		more), skip Part II and go are zero or more), skip Part a your spouse at any time du ve Participation	. 4 to Part s II and	d III and go to line	
	Note: Enter all numbers in Part II as positive amounts. See	page 8 for an example.		1	
5	Enter the smaller of the loss on line 1d or the loss on line 4		. 5) ///////
6	Enter \$150,000. If married filing separately, see page 8	7			
7	Enter modified adjusted gross income, but not less than zero (see page 8) Note: If line 7 is greater than or equal to line 6, skip lines 8 and				
	9, enter -0- on line 10. Otherwise, go to line 8.				
8	Subtract line 7 from line 6	8	_//////		X//////
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married	I filing separately, see page 8			-
10	Enter the smaller of line 5 or line 9		. 10		
Par		Deductions From Renta	Real	Estate Activitie	<u></u>
	Note: Enter all numbers in Part III as positive amounts. See				
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filin	g separately, see instructions	11		
12	Enter the loss from line 4		. 12		-
13	Reduce line 12 by the amount on line 10		. 13		
14 Par	Enter the smallest of line 2c (treated as a positive amount), line 17 t IV Total Losses Allowed	ı, or iiile i3	. 14		
15	Add the income, if any, on lines 1a and 3a and enter the total .		15		T
16	Total losses allowed from all passive activities for 2003. Add				
•	page 11 of the instructions to find out how to report the losses on		. 16		

Cat. No. 63704F

Low-Income Housing Credit

► See instructions on back.

2003
Attachment
Sequence No. 36b

Identifying number

OMB No. 1545-0984

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

► Attach to your tax return.

Par	t I Current Year Credit		I	
1	Number of Forms 8609 attached	>		
2	Eligible basis of buildings (total from attached Schedules A (Form 8609	9), line 1)	2	
3a	Qualified basis of low-income buildings (total from attached Schedules		3a	
b	Has there been a decrease in the qualified basis of any buildings since the			
	tax year?			
	buildings that had a decreased basis. If you need more space, attach a	a schedule.		
	(i) (ii) (iii)	(iv)		
4	Current year credit from attached Schedules A (Form 8609) (see instruc		4	
5	Low-income housing credits from pass-through entities (if more than on	e 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		5	
		pass-through entity		
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 thro		6	-
7 Par	Current year credit or passive activity credit (see instructions) t II Allowable Credit	<u> </u>	7	
			V////	
8	Regular tax before credits:	1		
•	Individuals. Enter the amount from Form 1040, line 41			
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3		8	
_	Part I, line 1; or the applicable line of your return			
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Scho 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)		
•	Corporations. Enter the amount from Form 4626, line 14		9	
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, line	I		
10	Add lines 8 and 9		10	
11a	Foreign tax credit	11a		
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b		
С	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c		
d	Education credits (Form 8863, line 18)	11d		
е	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e		
	Child tax credit (Form 1040, line 49)	11f		
	Mortgage interest credit (Form 8396, line 11)	11g		
	Adoption credit (Form 8839, line 18)	11h		
	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i 11j		
•	Possessions tax credit (Form 5735, line 17 or 27)			
K	Credit for fuel from a nonconventional source	11k 11l		
I	Qualified electric vehicle credit (Form 8834, line 20)	111	11m	
	Add lines 11a through 11l	14 and onter 0 on line 17	12	
12 13	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through 12 Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	16 and enter -0- on line 17		
13 14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14		
15	Tentative minimum tax (see instructions)	15		
16	Enter the greater of line 14 or line 15		16	
17	Subtract line 16 from line 12. If zero or less, enter -0		17	
18	Credit allowed for the current year. Enter the smaller of line 7 or lin	ne 17 here and on Form		
	1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2			
	G. line 2c: or the applicable line of your return. If line 17 is smaller than		18	

Nondeductible IRAs

► See separate instructions.

OMB No. 1545-1007 Attachment

Your social security number

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

Fill in Your Address Only

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

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

Sequence No. 48

Apt. no.

For	ou Are Filing This n by Itself and Not Your Tax Return City, town or post office, state, and ZIP code		
Pa	<u> </u>	nan a rollov	er, conversion,
	 You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in you recharacterized) and you made nondeductible contributions to a traditional IRA in 2 	•	0 3.
1	Enter your nondeductible contributions to traditional IRAs for 2003, including those made for 2003 from January 1, 2004, through April 15, 2004 (see page 5 of the instructions)	1	
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	
3	Add lines 1 and 2	3	
	In 2003, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2004, through April 15, 2004	4 5	
5	Subtract line 4 from line 3	3	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2003. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16		
9 10	Add lines 6, 7, and 8		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2003 and earlier years	14	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	
	Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	

age 591/2 at the time of the distribution (see page 7 of the instructions).

Form 8606 (2003) Page **2**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2003 (excluding

2003 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

any portion you recharacterized).

	Caution: If your modified adjusted gross income is over \$100,000 or you are married filiwith your spouse at any time in 2003, you cannot convert any amount from traditional, Standard IRAs for 2003. If you erroneously made a conversion, you must recharacterize (correct) it (see	P, or	SIMPLE IRAS t	to Roth
16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2003 or 2004 (see page 7 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
18	Taxable amount . Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		
Pa	Distributions From Roth IRAs Complete this part only if you took a distribution from a Roth IRA in 2003 (other than a ro return of certain contributions—see page 7 of the instructions).	llover,	recharacteriza	tion, or
19	Enter your total nonqualified distributions from Roth IRAs in 2003 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
20	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25. But if you have a qualified first-time homebuyer distribution, complete line 23. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	21		
22	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	_		
23	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000	_		
24	Add lines 22 and 23	24		
25	Taxable amount. Subtract line 24 from line 21. If zero or less, enter -0 Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		
Are by I	Here Only if You Filing This Form tself and Not With r Tax Return Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Toate	ttachme	ents, and to the be	est of my

SCHEDULE A (Form 8609)

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

A Building owner's name

Annual Statement

▶ Attach to Form 8609 and file with owner's Federal income tax return.

B Identifying number ▶

OMB No. 1545-0988

Attachment Sequence No. **36a**

	C Building identification numbe	r►		
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a cobuilding? Yes No. If "No," see instructions.	opy th	ereof) for the ab	ove
Ε	Did the above building qualify as a part of a qualified low-income housing project and meet the ras of the end of your tax year? Yes No. If "No," see instructions and stop here.	equire	ments of section	า 42
F	Was there a decrease in the qualified basis of the above building for this tax year? \square Ye instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.	s 🗌	No. If "Yes,"	see
1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2		
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5		
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	7		
8	Part-year adjustment for disposition or acquisition during the tax year	8		
9	Credit percentage. Enter one-third of the percentage on line 5	9		
10	Multiply line 7 or line 8 by the percentage on line 9	10		
11	Section 42(f)(3)(B) modification	11		
12	Add lines 10 and 11	12		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13		
14	Disallowed credit due to Federal grants (see instructions)	14		
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		
16	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18		

General Instructions

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

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

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 (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

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); line 7 on the 2003 revision.

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,

Tax for Children Under Age 14 With Investment Income of More Than \$1,500

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0998

Attachment Sequence No. **33**

Child	hild's name shown on return					Child's	Child's social security number		
Bef		f the child, the parent, or any capital gain distributions), or o Dependents. It explains how t Worksheet in the Form 1040 o	qualified dividends, or farm to figure the child's tax us	n inc sing	come, see Pub. 92 the Qualified Div	29, Tax idends	Rules for C and Capita	hildren and	
Α	Parent's name (first,	nitial, and last). Caution: See instruction	ions before completing.			B Par	ent's social se	curity numbe	
С	Parent's filing status	(check one):					<u> </u>		
Б.	Single	☐ Married filing jointly ☐	Married filing separately		Head of househo	old [Qualifyin	g widow(er	
Pai	Child's	let Investment Income							
1	Enter the child's	investment income (see instru	uctions)			1			
2	If the child did	not itemize deductions on So	chedule A (Form 1040 o	r Fo	rm 1040NR), ente	er 2			
3	Subtract line 2	rom line 1. If zero or less, sto		est o					
4		axable income from Form 10		-	7; or Form 1040NF				
5	Enter the small	r of line 3 or line 4. If zero, st				0			
Par	Tentativ	hild's return Tax Based on the Tax R	ate of the Parent	•		. 5			
6	Enter the parent line 6; TeleFile T	s taxable income from Form 7 x Record, line K(1); Form 1040	1040, line 40; Form 1040A 0NR, line 38; or Form 104	0NR	-EZ, line 14. If zer				
7	Enter the total, above. Do not	if any, from Forms 8615, line of the amount from line 5	e 5, of all other children above	of .	the parent name	. 7			
8		nd 7				. 8			
9		the amount on line 8 based on Dividends and Capital Gain Ta		Do	or J (Form 1040)_i	s			
10	tax; Form 1040E line 15. Do not i	tax from Form 1040, line 41; F, line 10; TeleFile Tax Record, liculde any tax from Form 4972 Schedule D or J (Form 1040) v	ne K(2); Form 1040NR, line or 8814 . If the Qualified Div	39; c riden	or Form 1040NR-Ez ds and Capital G <u>ai</u>	<u>r,</u> n			
11		from line 9 and enter the resul	· ·	nter		e . 11			
12a	Add lines 5 and	7		12a					
b	Divide line 5 by	ine 12a. Enter the result as a	decimal (rounded to at lea	ast t	hree places) .	. 12k	×		
13	Multiply line 11	oy line 12b				. 13			
Pai	rt III Child's	oy line 12b Tax—If lines 4 and 5 above	are the same, enter -C	- or	line 15 and go	to line	16.	1	
	C 11 · · · · -	l'		14					
14 15		om line 4			and instructions)	/////	7		
15	the Qualified D used to figure the	the amount on line 14 based vidends and Capital Gain Tax e tax, check here	Worksheet or Schedule	D o	r J (Form 1040) i ► □	s] 15			
16	Add lines 13 an					. 16			
17	the Qualified D	the amount on line 4 based vidends and Capital Gain Tax	Worksheet or Schedule	D o	r J (Form 1040) <u>i</u>	s			
18	Enter the large	e tax, check here of line 16 or line 17 here and 1040NR, line 39	on the child's Form 1040), lin	e 41; Form 1040A	ζ, 🗀			
							-		



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

► See instructions on pages 3 and 4. ► Attach to Form 1040, 1040NR, or 1041. OMB No. 1545-1073 Attachment Sequence No. **74**

Department of the Treasury Internal Revenue Service (00) Name(s) shown on return

Dort I

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
-				
1	Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	ļ	
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions	4		
5	Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here.	11		
12	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result. Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55	14		
14	Efficient the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule 1, line 55			
<u>15</u>	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2004			
16	Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2002 minimum tax credit carryforward . Enter the amount from your 2002 Form 8801, line 26	19		
20	Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2003 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Form	8801 (200)3)		Page
Pa	rt III	Tax Computation Using Maximum Capital Gains Rate	es	
	gain di	n: If you did not complete Schedule D (Form 1040) for 2002 bec stributions directly on Form 1040, line 13, or your 2002 taxable e instructions before completing this part.		
	48 can gain) o	n : For a fiscal year taxpayer with a prior tax year that ends in a not exceed the amount figured under section 55(b)(3) (maximum r, if applicable, section 301(c) of the Jobs and Growth Tax Relief F structions).	rate of tax on net capital	
27	Enter t	he amount from line 10		27
28	(line 21	he amount from line 23 of your 2002 Schedule D (Form 1040) of the 2002 Schedule D (Form 1041)) or line 9 of your 2002 lie D Tax Worksheet*	28	
29		he amount from line 19 of your 2002 Schedule D (Form 1040), 15d, column (2), of the 2002 Schedule D (Form 1041)	29	
30	the am	did not complete the 2002 Schedule D Tax Worksheet, enter count from line 28. Otherwise, add lines 28 and 29, and enter count from that result or the amount from line 4 of your 2002 tale D Tax Worksheet	30	
31	Enter t	he smaller of line 27 or line 30		31
32	Subtra	ct line 31 from line 27		32
33	If line 3 32 by 2	32 is \$175,000 or less (\$87,500 or less if married filing separate 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract eparately for 2002) from the result	ely for 2002), multiply line \$3,500 (\$1,750 if married	33
34	(line 26 D Tax	he amount from line 28 of your 2002 Schedule D (Form 1040) of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule Worksheet.* Enter -0- if you did not complete Part IV of your chedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041))	34	
35	Enter t	he smaller of line 27 or line 28	35	
36	Enter t	he smaller of line 34 or line 35	36	
37	D (Form	he amount from your 2002 Schedule m 1040), line 29 (or 2002 Schedule D 1041), line 27) (if you did not complete e, enter -0-)		
38	Enter t	he smaller of line 36 or line 37	38	
39 40		y line 38 by 8% (.08)		39
41		y line 40 by 10% (.10)		41
42		ct line 36 from line 35	42	43
43		y line 42 by 20% (.20)		13
44		ct line 35 from line 31	44	
45		y line 44 by 25% (.25)		45
46	Add lin	es 33, 39, 41, 43, and 45		46
47		27 is \$175,000 or less (\$87,500 or less if married filing separate		
17	27 by 2	26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract eparately for 2002) from the result		47

* The 2002 Schedule D Tax Worksheet is on page D-9 of the 2002 Instructions for Schedule D (Form 1040) (page 35 of the 2002 Instructions for Form 1041).

48 Enter the smaller of line 46 or line 47 here and on line 11 . . .

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-1620

2003

Attachment Sequence No. **47**

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Complete and attach to Form 1040 or Form 1040A.

Pa	rt I All Fil	lers			
1	or page 38 of	unt from line 3 of your Child Tax Credit Worksheet on page 41 of the Form 1040A instructions. If you used Pub. 972, enter the page 4 of the publication		1	
2	Enter the amo	unt from Form 1040, line 49, or Form 1040A, line 33		2	
3	Subtract line 2	2 from line 1. If zero, stop ; you cannot take this credit	, . ,	3	
4 5	Is the amount No. Le	al taxable earned income. See the instructions on back on line 4 more than \$10,500? ave line 5 blank and enter -0- on line 6. btract \$10,500 from the amount on line 4. Enter the result .	5		
6	Next. Do you No. If sm Yes. If	mount on line 5 by 10% (.10) and enter the result have three or more qualifying children? line 6 is zero, stop ; you cannot take this credit. Otherwise, raller of line 3 or line 6 on line 13. line 6 is equal to or more than line 3, skip Part II and enter e 13. Otherwise, go to line 7.		6	
Pai	t II Certa	in Filers Who Have Three or More Qualifying Chi	ildren		
7	W-2, boxes 4 a	of the withheld social security and Medicare taxes from Form(s) and 6. If married filing jointly, include your spouse's amounts you worked for a railroad, see the instructions on back	7		
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 28 and 56, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 60.	8		
	1040A filers:	Enter -0			
9 10	Add lines 7 and 1040 filers:	Enter the total of the amounts from Form 1040, lines 63 and 64.	9		
	1040A filers:	Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10		
11	Subtract line 1	10 from line 9. If zero or less, enter -0		11	
12	Enter the large	er of line 6 or line 11 here		12	
	Next, enter the	e smaller of line 3 or line 12 on line 13.			
Pai	rt III Your	Additional Child Tax Credit			
13	This is your	additional child tax credit		13	
			1040	Enter this an Form 1040, Form 1040A,	line 65, or .

Department of the Treasury Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

► See instructions below and on back.

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less

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

OMB No. 1545-1128

Attachment Sequence No. 40

Name(s) shown on your return

Your social security number

if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax Benefits You May Not Take on the back. Child's name (first, initial, and last) B Child's social security number If more than one Form 8814 is attached, check here . Child's Interest and Dividends To Report on Your Return 1a Enter your child's taxable interest. If this amount is different from the amounts shown on the 1a child's Forms 1099-INT and 1099-OID, see the instructions b Enter your child's tax-exempt interest. Do not include this 1b amount on line 1a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your 2 child received any ordinary dividends as a nominee, see the instructions Enter your child's capital gain distributions. If your child received any capital gain distributions 3 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report 1,500 0.0 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 Tax on the First \$1,500 of Child's Interest and Dividends Amount not taxed 00 Subtract line 7 from line 4. If the result is zero or less, enter -0-Tax. Is the amount on line 8 less than \$750? 9 ■ No. Enter \$75 here and see the Note below. Yes. Multiply line 8 by 10% (.10). Enter the result here and see the **Note** below.

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 41, or Form 1040NR, line 39. Be sure to check box **a** on Form 1040, line 41, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 14 at the end of 2003. A child born on January 1, 1990, is considered to be age 14 at the end of 2003.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2003 was less than \$7,500.
- The child is required to file a 2003 return.

- There were no estimated tax payments for the child for 2003 (including any overpayment of tax from his or her 2002 return applied to 2003 estimated tax).
- There was no Federal income tax withheld from the child's income.

You must also qualify. See Parents Who Qualify To Make the Election below.

How To Make the Election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.

• You are filing a joint return for 2003 with the child's other parent.

- You and the child's other parent were married to each other but file separate returns for 2003 and you had the higher taxable income.
- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

(continued)

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

► Attach to Form 1040 or Form 1040A.

2003
Attachment
Sequence No. 57

OMB No. 1545-1173

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Attach to Form 1040 or Form 1040A.

Sequence No. 5 /

Your social security number

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution				
lf y	ou need more space, attach a statement.					
2	Enter the total qualified higher education expenses yo column (a) of line 1. See the instructions to find out when the column (b) of the column (c) of the c		2			
3	Enter the total of any nontaxable educational benef fellowship grants) received for 2003 for the person(s) list		3			
4	Subtract line 3 from line 2. If zero or less, stop. You ca	annot take the exclusion	4			
5	Enter the total proceeds (principal and interest) from issued after 1989 that you cashed during 2003		5			
6	Enter the interest included on line 5 (see instructions)		6			
7	If line 4 is equal to or more than line 5, enter "1.000." by line 5. Enter the result as a decimal (rounded to at l		7	× .		
8	Multiply line 6 by line 7		8		<u> </u>	
9	Enter your modified adjusted gross income (see instruction Note: If line 9 is \$73,500 or more if single or head of \$117,750 or more if married filing jointly or qualifying with You cannot take the exclusion.	household, or				
10	Enter: \$58,500 if single or head of household; \$87,750 if jointly or qualifying widow(er)					
11	Subtract line 10 from line 9. If zero or less, skip line 12 line 13, and go to line 14					
12	Divide line 11 by: \$15,000 if single or head of house qualifying widow(er). Enter the result as a decimal (rou		12	× .		
13	Multiply line 8 by line 12		13			
14	Excludable savings bond interest. Subtract line 13 f Schedule B (Form 1040), line 3, or Schedule 1 (Form 1		14			

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2003 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if all four of the following apply.

- 1. You cashed qualified U.S. savings bonds in 2003 that were issued after 1989.
- **2.** You paid qualified higher education expenses in 2003 for yourself, your spouse, or your dependents.
 - **3.** Your filing status is any status **except** married filing separately.
- **4.** Your modified AGI (adjusted gross income) is less than: \$73,500 if single or head of household; \$117,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2003.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

► Attach to your tax return.

Attachment Sequence No. 109 Identifying number

Pai	t 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 Unite	ed Sta	tes, indicati	e the co	ountry.	
1						
2	Description of like-kind property received ►					
2	Data like kind grouperty given up was existedly apprized (secontly day year)	3	 /	/		
3 4	Date like-kind property given up was originally acquired (month, day, year)	4	/			
5	Date like-kind property you received was identified by written notice to another party (see	-	,			
J	instructions for 45-day written notice requirement) (month, day, year)	5	/	/		
6	Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/	/		
7	Was the exchange of the property given up or received made with a related party, either directly			•	_	
_	(such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part	: III .	L	Yes	∐ No	
Par 8		Dolo	tad partula ide			
0	Name of related party Relationship to you	Reia	ted party's ide	anulying r	lumber	
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)					
•						
9	During this tax year (and before the date that is 2 years after the last transfer of property that wa exchange), did the related party directly or indirectly (such as through an intermediary) sell or dis	as par snose	of any			
	part of the like-kind property received from you in the exchange?] Yes [□No	
10	During this tax year (and before the date that is 2 years after the last transfer of property that wa	as par	t of the			
	exchange), did you sell or dispose of any part of the like-kind property you received?	٠.	🗆	Yes	☐ No	
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 1					
	year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this gain or (loss) from line 24 unless one of the exceptions on line 11 applies.	s year'	s tax return	the de	ferred	
11						
11	If one of the exceptions below applies to the disposition, check the applicable box: The disposition was after the death of either of the related parties.					
b		the ex	change.			
c	You can establish to the satisfaction of the IRS that neither the exchange nor the disposit			idance	as its	
	principal purpose. If this box is checked, attach an explanation (see instructions).					
Par	Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property					
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash of see Reporting of multi-asset exchanges in the instructions.	or othe	er (not like-k	ind) pro	pperty,	
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherw	vise c	io to line 1	5		
12	Fair market value (FMV) of other property given up	V/////		<i>J.</i>	1	
13	Adjusted basis of other property given up					
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				
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				
16	FMV of like-kind property you received	16				
17	Add lines 15 and 16	17				
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any	18				
19	exchange expenses not used on line 15 (see instructions)	19			 	
20	Enter the smaller of line 15 or line 19, but not less than zero	20				
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) .	21				
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			<u> </u>	
23	Recognized gain. Add lines 21 and 22	23			<u> </u>	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24			-	
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23.	25	I		1	

Qualified Adoption Expenses

► Attach to Form 1040 or 1040A.

► See separate instructions.

OMB No. 1545-1552 Attachment

Sequence No. 38

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your social security number

											<u> </u>	
	Before you beg Eligible Chil		need to understand the Employer-Pro		-						ictions. otion Expens	205
Par	_		out Your Eligible								-	
· ai			details, including w						icte tili	o part.	occ page 2	or the
1							Check i	f child was-	_			
•		(a	a)		(b) Child's year	(c) born b e	ofore	(d) a child	(e)		(f) Child's	
		Child's	s name		of birth	1986	and	with special	foreign	ic	dentifying number	-
OF:14	First		Last			was dis	abled	needs	child			
Child 1											1 1	
Child							1				1 1	
2	ion: If the child	d was a f	 foreign child, see Spe	cial Di	ulos in the inc	tructio	ac for	lino 1 co	lump (o	that ho	din on nago 1	hoforo
			III. If you received en									
	II Adoptio			1 - 7 -								
			ou are filing Form 10					ge interes	st credit	(see the	instructions	for
	Form 1040, lin	e 51), fir	st complete Form 83	96 , Mo	rtgage Intere	st Cred	it.			<i>V/////</i> /		
					Child	1		Child	2			
2	Maximum cred	lit nar ch	nild	2	\$10,16	0 00		\$10,1	60 00			
		•	39 for a prior year?		, -							
	No. Ente	r -0)									
			of the instructions	3								
4	Subtract line 3		nt to enter.	4								
			ualified adoption									
			of the instructions)	5								
			adoption expenses									
	may not be equivou paid in 20		adoption expenses									
	Enter the sma		ne 4 or line 5	6								
			ne 6. If zero, skip line:	s 8 thro	ough 11 and	enter -()- on l	ine 12 .		7		
	•	-	ted gross income (see p	oage 4 o	f the instructio	ns) 8						
9	Is line 8 more											
			and 10, and enter -0-2,390 from line 8	on line	11.	9						
0			2,390 Horn line 8 . 10. Enter the result as	· · · · · · · · · · · · · · · · · · ·		L to at I	east t	hree place	es). Do			
			.000"							10	X	
			0							11		
			ne 7							12		
			eet on page 4 of the							13		
										14		
			orm 1040, line 43, or I			. 15	5					
6	1040 filers:		e total of the amounts les 44 through 49, plus									
			credit from Form 8396			16	,					
	1040A filers:		e total of the amount		γ		•		<u> </u>			
		1040A,	lines 29 through 33.		J							
	Subtract line 1									17		
			r the smaller of line 1 line 17 is smaller thar									
			ons)							18		

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-1444

2003
Attachment
Sequence No. 99

Name(s) shown on return Identifying number

Par	t Current Year Credit					
1	Enter the total qualified wages paid or incurred during calendar year 2	2003 only (see instructions)				
а	0.115.1					
b	0 Hg + 1 Hg 1h					
2	Add lines 1a and 1b. You must subtract this amount from your deducti		2			
3	Form 8844 If you are a— Then enter the total of the current					
	credits from a Shareholder Schedule K-1 (Form 1120S), lines	<u> </u>				
	pass-through b Partner Schedule K-1 (Form 1065), lines 12					
	entities: c Beneficiary Schedule K-1 (Form 1041), line 14	1	3			
	d Patron Written statement from cooperative	I				
4	Add lines 2 and 3		4			
5	Empowerment zone and renewal community employment credit include	ed on line 4 from passive				
	activities (see instructions)		5			
6	Subtract line 5 from line 4		6			
7	Passive activity credit allowed for 2003 (see instructions)		7			
8	Carryforward of empowerment zone and renewal community employment		8			
9	Carryback of empowerment zone and renewal community employment credit		9			
10	Current year credit. Add lines 6 through 9. (S corporations, partners					
Dor	cooperatives, see instructions.)	<u> </u>	10			
Par						
11	Regular tax before credits:					
•	Individuals. Enter the amount from Form 1040, line 41					
•	Corporations. Enter the amount from Form 1120, Schedule J, line		11			
	Part I, line 1; or the applicable line of your return	1				
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Sched	l l				
12	1b, or the amount from the applicable line of your return	,	12			
13	Add lines 11 and 12		13			
14a	Foreign tax credit	14a				
b	Credit for child and dependent care expenses (Form 2441, line 11)	14b				
С	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	14c				
d	Education credits (Form 8863, line 18)	14d				
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	14e				
f	Child tax credit (Form 1040, line 49)	14f				
g	Mortgage interest credit (Form 8396, line 11)	14g				
h	Adoption credit (Form 8839, line 18)	14h				
i	District of Columbia first-time homebuyer credit (Form 8859, line 11).	14i				
j	Possessions tax credit (Form 5735, line 17 or 27)	14j				
k	Credit for fuel from a nonconventional source	14k				
I	Qualified electric vehicle credit (Form 8834, line 20)	141				
m	Add lines 14a through 14l		14m			
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through	22 and enter -0- on line 23	15			
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	16				
17	Tentative minimum tax (see instructions)	17				
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	18				
19	Multiply line 17 by 75% (.75)					
20	Enter the greater of line 18 or line 19		20			
21	Subtract line 20 from line 15. If zero or less, enter -0		21			
22	General business credit (other than the New York Liberty Zone business employed)		22			
23	Subtract line 22 from line 21		23			
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here an					
	1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2 return. If line 23 is smaller than line 10, see instructions	ec, or the applicable line of your	24			

Archer MSAs and Long-Term Care Insurance Contracts

► Attach to Form 1040. ► See separate instructions. Social security number of MSA account holder. If both spouses

Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040 Attachment Sequence No. **39**

OMB No. 1545-1561

	have MSAs, see page 1 of the instructions \blacktriangleright				
Sec	tion A. Archer MSAs. If you have only a Medicare+Choice MSA, skip Section A and co	mplete S	ection	B.	
Par	General Information. See page 2 of the instructions.				
				Yes	No
1a	Did you or your employer make contributions to your Archer MSA for 2003?		1a		
	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?		1b		
c	If line 1a is "Yes," indicate coverage under high deductible health plan: Self-Only or				
	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for	,	2a	,,,,,,,	,,,,,,,
	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instruction		2b		
	If line 2a is "Yes," indicate coverage under high deductible health plan: Self-Only or	Family			
Par		ore comp	leting	this	part.
	If you are filing jointly and both you and your spouse have high deductible he				
	coverage, complete a separate Part II for each spouse (see page 2 of the instruc	tions).			
3a	Were any employer contributions made to your Archer MSA(s) for 2003? . Yes No				
b	Total employer contributions to your Archer MSA(s) for 2003				
4	Archer MSA contributions you made for 2003, including those made from January 1, 2004, through				
•	April 15, 2004, that were for 2003. Do not include rollovers (see page 4 of the instructions)	4			
5	Limitation from the worksheet on page 3 of the instructions	5			
6	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible				
Ü	health plan. (If self-employed, enter your earned income from the trade or business under which				
	the high deductible health plan was established.)	6			
7	Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the				
	total on Form 1040, line 33. On the dotted line next to line 33, enter "MSA" and the amount .	7			
	Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instruct	ions).			
Par	t III Archer MSA Distributions				1
8a	Total distributions you and your spouse received in 2003 from all Archer MSAs (see page 4 of				
	the instructions)	8a			
b	Distributions included on line 8a that you rolled over to another Archer MSA. Also include any				
	excess contributions (and the earnings on those excess contributions) included on line 8a that				
	were withdrawn by the due date of your return (see page 4 of the instructions)	8b			
С	Subtract line 8b from line 8a	8c			
9	Unreimbursed qualified medical expenses (see page 4 of the instructions)	9			
10	Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0 Also				
	include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter	10			
	"MSA" and the amount	10			
11a	If any of the distributions included on line 10 meet any of the Exceptions to the Additional				
	15% Tax (see page 4 of the instructions), check here				
b	Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included				
	on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "MSA" and the amount	11b			
Sec	tion B. Medicare+Choice MSA Distributions. If you are filing jointly and both you are		nouse	rece	-ived
000	distributions in 2003 from a Medicare+Choice MSA, complete a separate Section				
	page 4 of the instructions).		•		•
12	Total distributions you received in 2003 from all Medicare+Choice MSAs (see page 5 of the				
-	instructions)	12			
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13			
14	Taxable Medicare+Choice MSA distributions. Subtract line 13 from line 12. If zero or less,				
14	enter -0 Also include this amount in the total on Form 1040, line 21. On the dotted line next				
	to line 21, enter "Med+MSA" and the amount	14			
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional				
	50% Tax (see page 5 of the instructions), check here				
b	Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on				
	Form 1040, line 60. On the dotted line next to line 60, enter "Med+MSA" and the amount	15b			

Form 8853 (2003) Attachment Sequence No. 39 Page 2

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ►

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

	If more than one Section C is attached, check here
16a	Name of insured ▶ b Social security number of insured ▶
17	In 2003, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured?
18	Was the insured a terminally ill individual?
19	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked
	Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.
20	Enter the part of the amount on line 19 that is from qualified LTC insurance contracts
21	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) .
22	Add lines 20 and 21
	Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27.
23 24	Multiply \$220 by the number of days in the LTC period Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)
25 26	Enter the larger of line 23 or line 24
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.
27	Per diem limitation. Subtract line 26 from line 25
28	Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount.

Education Credits
(Hope and Lifetime Learning Credits)

• See instructions.

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2003

Attachment

Sequence No. 50

Your social security number

Caution: You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 26, or Form 1040A,

line	19) for the same student	in the same year.							
Pa	rt I Hope Credit. Ca	ution: You cannot t	ake the Hope cr	edit for mo	re than 2	tax years fo	or the s a	ame student.	
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	smalle amo colum	amount in column		(e) Subtract column (d) from column (c)		e-half int in e)
2 3	Add the amounts in content and the lifetime learning cr	Add the amounts of edit for another stu		ns (d) and					
Pai	t II Lifetime Learnin							I	
4	Caution: You cannot take the		name (as shown o your tax return) Last name	on page 1		Student's social nber (as shown 1 of your tax re	on page	(c) Qualifice expenses (instruction	see
	Hope credit and								
	the lifetime learning								
	credit for the same								
	student in the								
5	same year. Add the amounts on li	ne 4, column (c), ar	nd enter the tota	al			. 5		
6	Enter the smaller of lin	ne 5 or \$10.000					. 6		
7	Tentative lifetime learn	ing credit. Multiply	line 6 by 20% (.20) and go	o to Part	<u>III</u> ▶	7		
	t III Allowable Educ						8		
8 9	Tentative education cre Enter: \$103,000 if mar						. //////		
7	household, or qualifying				9				
10	Enter the amount from		or Form 1040A,	line 22 .	10				
11	Subtract line 10 from I				11				
12	any education credits Enter: \$20,000 if marr				• •		 \/////		
14	household, or qualifying	ng widow(er)			12				
13	If line 11 is equal to o go to line 15. If line 11 a decimal (rounded to	r more than line 12 is less than line 12	, enter the amo 2, divide line 11	unt from li by line 12	. Enter tl	ne result as	13	× .	
14	Multiply line 8 by line	13					14		
15	Enter the amount from	Form 1040, line 43	3, or Form 1040	A, line 28			. 15		
16	Enter the total, if any Form 1040A, lines 29						. 16		
17	Subtract line 16 from								
	credits						17		
18	Education credits. En line 47, or Form 1040						18		
	*See Pub. 970 for the amou						come fro	m Puerto Rico.	

New York Liberty Zone Business Employee Credit

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to your tax return.

OMB No. 1545-1785

2003
Attachment
Sequence No. 132

Identifying number

Current Year Credit (Members of a controlled group, see instructions.) 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 2002 or 2003 who have: 1a 1b Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 Then enter the NY Liberty Zone business employee credits from— If you are a— 3 NY Liberty Zone business a Shareholder . Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. employee credits Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . Schedule K-1 (Form 1041), line 14 **b** Partner . . 3 from pass-through c Beneficiary entities: Written statement from cooperative . **d** Patron . 4 NY Liberty Zone business employee credit included on line 4 from passive activities (see 5 5 6 6 7 7 NY Liberty Zone business employee passive activity credit allowed for 2003 (see instructions). 8 Carryforward of NY Liberty Zone business employee credit to 2003. 8 Carryback of NY Liberty Zone business employee credit from 2004 (see instructions) 9 Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) 10 Part II Allowable Credit Regular tax before credits: Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 11 • 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 Alternative minimum tax: 12 Individuals. Enter the amount from Form 6251, line 35 12 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 13 14a 14b **b** Credit for child and dependent care expenses (Form 2441, line 11) . 14c c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) 14d d Education credits (Form 8863, line 18). 14e e Credit for qualified retirement savings contributions (Form 8880, line 14) 14f f Child tax credit (Form 1040, line 49) 14g g Mortgage interest credit (Form 8396, line 11) 14h h Adoption credit (Form 8839, line 18) 14i i District of Columbia first-time homebuyer credit (Form 8859, line 11) 14j Possessions tax credit (Form 5735, line 17 or 27) 14k k Credit for fuel from a nonconventional source 141 I Qualified electric vehicle credit (Form 8834, line 20) m Add lines 14a through 14l 15 15 Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20. Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-. 16 16 17 17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) 18 18 19 19 General business credit (see instructions). 20 20 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 21 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

Health Coverage Tax Credit

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-1807 Sequence No. 134

Recipient's social security number

Department of the Treasury Internal Revenue Service

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Bef	fore you begin: See Definitions and Special Rules that begin on page 2.
CAUT	Do not complete this form if you can be claimed as a dependent on someone else's 2003 tax return.
Pa	Complete This Part To See if You Are Eligible To Take This Credit
1	 Check the boxes below for each month in 2003 that all of the following statements were true on the first day of that month. You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient. You were covered by a qualified health insurance plan for which you paid the premiums. You were not entitled to Medicare Part A or enrolled in Medicare Part B.
	 You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP).
	• You were not enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S. military health system (TRICARE).
	• You were not imprisoned under Federal, state, or local authority.
	• You were not covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).
	☐ January ☐ February ☐ March ☐ April ☐ May ☐ June
	☐ July ☐ August ☐ September ☐ October ☐ November ☐ December
Pai	rt II Health Coverage Tax Credit
2	Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1 2
	Note. You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).
3	Enter the total amount of any (a) Archer MSA distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2003 3
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take the credit
5	Multiply line 4 by 65% (.65) and enter the result
6	Advance payments, if any, from Form 1099-H, box 1
7	Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0 Also include

on Form 1040, line 67, or Form 1040NR, line 62, and check box c on that line

THE FOLLOWING PAGES OF THE TEXT ARE PRINTED ON GOLD STOCK TO ANNOTATE THAT THEY ARE THE CORRESPONDING DOLLAR AMOUNTS OF SELECTED LINES FILED (IN THOUSANDS OF DOLLARS).

THIS IS A NEW INCLUSION FOR THE 2003 EDITION.

1040		irtment of the Treasury—Internal Revenue Service 2003 (99) IRS Use Only—Do							
<u>= 1040</u>	_	(77) indicate city be	not write or staple in this space.						
Labal		the year Jan. 1–Dec. 31, 2003, or other tax year beginning , 2003, ending , 20	OMB No. 1545-0074						
Label	- 1	ur first name and initial Last name	Your social security number						
(See Instructions		igint return, chause/s first name and initial. Last name	Spauso's social socurity number						
on page 19.)	: 	nt return, spouse's first name and initial Last name Spouse's social security number							
Use the IRS		me address (number and street). If you have a P.O. box, see page 19. Apt. no.							
label. HOTHER DESIGNATION OF THE PROPERTY OF T		The dudiess (number and street). If you have a 1.0. box, see page 17.	▲ Important! ▲						
please print R		y, town or post office, state, and ZIP code. If you have a foreign address, see page 19.	You must enter						
or type.		,, , , , ,	your SSN(s) above.						
Presidential Election Campaig	<u> </u>	Note. Checking "Yes" will not change your tax or reduce your refund.	You Spouse						
(See page 19.)	" ▶	Do you, or your spouse if filing a joint return, want \$3 to go to this fund?	☐Yes ☐No ☐Yes ☐No						
(0.00 0.00 0.00	1		n qualifying person). (See page 20.) I						
Filing Status	2		a child but not your dependent, enter						
Check only	3	Married filing separately. Enter spouse's SSN above this child's name here.							
one box.			ith dependent child. (See page 20.						
	6a	Yourself. If your parent (or someone else) can claim you as a dependent on his or	her tax No. of boxes						
Exemptions		return, do not check box 6a	checked on 6b						
	b	Spouse	No. of children						
	С	Dependents: (2) Dependent's relationship to child for							
			e page 21) • did not live with						
If more than five			you due to divorce or separation						
dependents,			(see page 21)						
see page 21.			Dependents on 6c						
			not entered above Add numbers						
			on lines						
	d	Total number of exemptions claimed	above ▶						
Income	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7						
income	8a	Taxable interest. Attach Schedule B if required	8a						
Attach	b	Tax-exempt interest. Do not include on line 8a 8b							
Forms W-2 and W-2G here.	9a	Ordinary dividends. Attach Schedule B if required	74						
Also attach	b 10	Zudillied dividends (see page 25)	10						
Form(s) 1099-R if tax was	10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23) Alimony received	11						
withheld.	11 12	Business income or (loss). Attach Schedule C or C-EZ	12						
	13a	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7 13a						
	h	If box on 13a is checked, enter post-May 5 capital gain distributions							
If you did not	14	Other gains or (losses). Attach Form 4797	14						
get a W-2,	15a	45.	15b						
see page 22.	16a	Pensions and annuities 16a b Taxable amount (see page 25)							
Enclose, but do	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E							
not attach, any	18	Farm income or (loss). Attach Schedule F	18						
payment. Also, please use	19	Unemployment compensation	19						
Form 1040-V.	20a	Social security benefits . 20a b Taxable amount (see page 27)	20b						
	21	Other income. List type and amount (see page 27)	21						
	22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22						
Adjusted	23	Educator expenses (see page 29)							
Adjusted	24	IRA deduction (see page 29)							
Gross	25	Student loan interest deduction (see page 31)	<i></i>						
Income	26	Tuition and fees deduction (see page 32)	<i></i>						
	27	Moving expenses. Attach Form 3903	<i>\(\(\(\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>						
	28	One-half of self-employment tax. Attach Schedule SE . 28							
	29	Self-employed health insurance deduction (see page 33)							
	30	Self-employed SEP, SIMPLE, and qualified plans 30							
	31	Penalty on early withdrawal of savings							
	32a	Timberly paid 2 resignant a contra	33						
	33 34	Add lines 23 through 32a	24						

Form 1040 (2003)			Page 2
Tax and	35	Amount from line 34 (adjusted gross income)	35
Credits	36a	Check ∫ ☐ You were born before January 2, 1939, ☐ Blind. ☐ Total boxes	
Standard	1	if:	
Deduction	b	If you are married filing separately and your spouse itemizes deductions, or	
for—		you were a dual-status alien, see page 34 and check here ▶ 36b	
 People who checked any 	Γ	Itemized deductions (from Schedule A) or your standard deduction (see left margin).	
box on line	38	Subtract line 37 from line 35	. 38
36a or 36b or who can be	39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed or	
claimed as a dependent,	40	line 6d. If line 35 is over \$104,625, see the worksheet on page 35	
see page 34.	40 41	Tax (see page 36). Check if any tax is from: $\mathbf{a} \square$ Form(s) 8814 $\mathbf{b} \square$ Form 4972	
All others:	42	Alternative minimum tax (see page 38). Attach Form 6251	42
Single or	43	Add lines 41 and 42	43
Married filing separately,	44	Foreign tax credit. Attach Form 1116 if required	
\$4,750	45	Credit for child and dependent care expenses. Attach Form 2441	
Married filing jointly or	46	Credit for the elderly or the disabled. Attach Schedule R 46	
Qualifying	47	Education credits. Attach Form 8863	
widow(er), \$9,500	48	Retirement savings contributions credit. Attach Form 8880 . 48	
Head of	49	Child tax credit (see page 40)	
household, \$7,000	50	Adoption credit. Attach Form 8839	
\$7,000	51	Credits from: a Form 8396 b Form 8859 51	
	52	Other credits. Check applicable box(es): a Form 3800	
	E 2	b = remiseer c = speeny =	53
	53 54	Add lines 44 through 52. These are your total credits	·
	55	Self-employment tax. Attach Schedule SE	
Other	56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	
Taxes	57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	
	58	Advance earned income credit payments from Form(s) W-2	
		Household employment taxes. Attach Schedule H	
	60	Add lines 54 through 59. This is your total tax	60
Payments	61	Federal income tax withheld from Forms W-2 and 1099 61	
	62	2003 estimated tax payments and amount applied from 2002 return . 62	
If you have a	ັ63	Earned income credit (EIC)	
qualifying child, attach	64	Excess social security and tier 1 RRTA tax withheld (see page 56)	
Schedule EIC.	65	Additional child tax credit. Attach Form 8812	
	66 67	Amount paid with request for extension to file (see page 56) Other payments from: a Form 2439 b Form 4136 c Form 8885 . 67	
	68	Add lines 61 through 67. These are your total payments	68
Refund	69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaic	
Direct deposit?	70a	Amount of line 69 you want refunded to you	70a
See page 56	b	Routing number	
and fill in 70b, 70c, and 70d.	► d	Account number	
70C, and 70d.	71	Amount of line 69 you want applied to your 2004 estimated tax 71	
Amount	72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72
You Owe	73	Estimated tax penalty (see page 58)	
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 58)? Ye	es. Complete the following. No
Designee	De nar	signee's Phone Personal ider ne ► no. ► () number (PIN)	
Sign	Un	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements	, and to the best of my knowledge and
Here	bel	ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information	of which preparer has any knowledge.
Joint return?	Yo	ur signature Date Your occupation	Daytime phone number
See page 20.			()
Keep a copy for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	
records.	'		
Paid	Pre	parer's Date Check if	Preparer's SSN or PTIN
Preparer's		nature self-employed	<u> </u>
Use Only	Firi yol	n's name (or EIN urs if self-employed), tress and ZIP code	!
,	24	dress and 7IP code P	

1040		rtment of the Treasury—Internal Revenue . Individual Income Tax Re	- 1111 11	03 (99)	IRS Use Only—Do n	ot write or stanle in	n this snace
	_	the year Jan. 1-Dec. 31, 2003, or other tax year beg		, 2003, ending	, 20	•	. 1545-0074
Label	-	r first name and initial	Last name		1		ecurity number
(See					1	:	
instructions on page 19.)	lf a	joint return, spouse's first name and initial	Last name			Spouse's soc	ial security number
Use the IRS label. Otherwise,		ne address (number and street). If you have	a P.O. box, see pa	nge 19.	Apt. no.	▲ Imp	ortant!
please print or type.	C:4	r, town or post office, state, and ZIP code. If	you have a foreigi	n address, see pa	ge 19.		ist enter SN(s) above.
Presidential Election Campaig	n l	Note. Checking "Yes" will not change	vour tax or redu	ice vour refund		You	Spouse
(See page 19.)	" ▶	Do you, or your spouse if filing a joint				☐Yes ☐N	o □Yes □No
	1	Single		4 Head	d of household (with	gualifying perso	n). (See page 20.) If
Filing Status	2	Married filing jointly (even if only one	e had income)		qualifying person is a		
Check only	3	☐ Married filing separately. Enter spou		this	child's name here. ▶		
one box.		and full name here. ▶			lifying widow(er) wit	h dependent ch	ild. (See page 20.)
Exemptions	6a	Yourself. If your parent (or someo return, do not check be		m you as a dep 	endent on his or he		of boxes ked on nd 6b
	b	Spouse	<u></u>	<u> </u>			f children
	С	Dependents:	(2) Depend	lents "	ependent's (4) ✓ if quality is for the child forechild for the child for the child for the child for the child fo	, ,	c who: d with you
		(1) First name Last name	social security	number	you credit (see p	oage 21) • did	not live with
If more than five						•	ue to divorce paration
dependents,							age 21)
see page 21.							ndents on 6c ntered above
							umbers
	a	Total number of exemptions claimed	: :			on line	es
	d	Total number of exemptions claimed				above	
Income	7	Wages, salaries, tips, etc. Attach Form Taxable interest. Attach Schedule B if				8a	
	8a			8b			
Attach Forms W-2 and	9a	Tax-exempt interest. Do not include of Ordinary dividends. Attach Schedule E		. [00]	<u> </u>	9a	
W-2G here.	b	Qualified dividends (see page 23)	s in required .	9b			
Also attach Form(s) 1099-R	10	Taxable refunds, credits, or offsets of	state and local i	. —	ee page 23)	10	
if tax was	11	Alimony received				11	
withheld.	12	Business income or (loss). Attach Sch	edule C or C-EZ			12	
	13a	Capital gain or (loss). Attach Schedule			heck here ► □	13a	
	b	If box on 13a is checked, enter post-May 5 ca	apital gain distribution	ons 13b			
If you did not	14	Other gains or (losses). Attach Form 4	797			14	
get a W-2, see page 22.	15a	IRA distributions 15a		b Taxable am	nount (see page 25)	15b	
see page 22.	16a	Pensions and annuities 16a		b Taxable am	nount (see page 25)	16b	
Enclose, but do	17	Rental real estate, royalties, partnership	•			17	
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedul	le F			18	
please use	19	Unemployment compensation		1		19 20b	
Form 1040-V.	20a	Social security benefits . 20a	27)		nount (see page 27)	21	
	21 22	Other income. List type and amount (s Add the amounts in the far right column				22	
	23				The state of the s		
Adjusted	23 24	Educator expenses (see page 29)					
Gross	25	Student loan interest deduction (see p					
Income	26	Tuition and fees deduction (see page	=				
	27	Moving expenses. Attach Form 3903					
	28	One-half of self-employment tax. Attac		28			
	29	Self-employed health insurance deduc		33) 29		<i>\(\(\)</i>	
	30	Self-employed SEP, SIMPLE, and qua	· -	. 30		<i></i>	
	31	Penalty on early withdrawal of savings				- <i>V////</i> //	
	32a	Alimony paid b Recipient's SSN ▶	1 1	32a			
	33 34	Add lines 23 through 32a				33	
	.5 /1	SUDTRACT LING 33 from ling 33. This is v	war aduleted ar	acc incomo		1 2/1	1

Form 1040 (2003)			Page 2
Tax and	35	Amount from line 34 (adjusted gross income)	35
Credits	36a	Check ∫ ☐ You were born before January 2, 1939, ☐ Blind. ☐ Total boxes	
Standard)	if:	
Deduction	b	If you are married filing separately and your spouse itemizes deductions, or	
for—		you were a dual-status alien, see page 34 and check here ▶ 36b □	
People who	37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37
checked any box on line	38	Subtract line 37 from line 35	38
36a or 36b or who can be	39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on	
claimed as a		line 6d. If line 35 is over \$104,625, see the worksheet on page 35	39
dependent, see page 34.	40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40
All others:	41	Tax (see page 36). Check if any tax is from: a Form(s) 8814 b Form 4972	41 42
Single or	42	Alternative minimum tax (see page 38). Attach Form 6251	43
Married filing separately,	43	Add lines 41 and 42	
\$4,750	44	Torogram Attach Torri Tito in required	
Married filing	45 46	oreal of child and dependent care expenses. Attach of officers	
jointly or Qualifying	47	Credit for the elderly or the disabled. Attach Schedule R Education credits. Attach Form 8863	
widow(er),	48	Retirement savings contributions credit. Attach Form 8880 . 48	
\$9,500	49	Child tax credit (see page 40)	
Head of household,	50	Adoption credit. Attach Form 8839	
\$7,000	51	Credits from: a Form 8396 b Form 8859 51	
	52	Other credits. Check applicable box(es): a Form 3800	
		b Form 8801 c Specify 52	
	53	Add lines 44 through 52. These are your total credits	53
	54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0	54
Other	55	Self-employment tax. Attach Schedule SE	55
Taxes	56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56
·ano	57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required .	57
	58	Advance earned income credit payments from Form(s) W-2	58
	60	Household employment taxes. Attach Schedule H	60
Daymonts			
Payments	61 42	Federal income tax withheld from Forms W-2 and 1099	
If you have a	62 63	2000 destinated tax payments and amount applied norm 2002 lotarin .	
qualifying	64	Excess social security and tier 1 RRTA tax withheld (see page 56)	
child, attach Schedule EIC.	65	Additional child tax credit. Attach Form 8812	
	66	Amount paid with request for extension to file (see page 56) 66	
	67	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 67	
	68	Add lines 61 through 67. These are your total payments	68
Refund	69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69
Direct deposit?	70a	Amount of line 69 you want refunded to you	70a
	▶ b	Routing number	
and fill in 70b, 70c, and 70d.	► d	Account number	
	71	Amount of line 69 you want applied to your 2004 estimated tax 71	7/////
Amount You Owe	72 73	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57 ► Estimated tax penalty (see page 58)	72 ///////////////////////////////////
			Complete the following. No
Third Party		signee's Phone Personal identif	·
Designee	nai		► L
Sign	Un	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, a ief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of v	nd to the best of my knowledge and
Here			
Joint return?	Yo	ur signature Date Your occupation	Daytime phone number
See page 20. Keep a copy	_		
for your	Sp	ouse's signature. If a joint return, both must sign. Date Spouse's occupation	
records.		Data	Drapararia SSN or DTIN
Paid	Pre	eparer's Date Check if self-employed	Preparer's SSN or PTIN
Preparer's		, sell employed	<u> </u>
Use Only	you	m's name (or EIN Lins if self-employed), Phone no	<u>:</u> ()

1040		ortment of the Treasury—Internal Revenue 5. Individual Income Tax Re	//// \\ -	3 (99)	IDC Has Only De	a mot umito or ot	onlo in this onces	
	_	the year Jan. 1-Dec. 31, 2003, or other tax year beg		03, ending	IRS Use Only—Do	`,	B No. 1545-0074	
Label		ur first name and initial	Last name	os, chang	, 20		cial security number	er
(See						!		
instructions on page 19.)	If a	joint return, spouse's first name and initial	Last name			Spouse's	s social security nu	ımber
Use the IRS label. Otherwise,		me address (number and street). If you have a	a P.O. box, see page 1	9.	Apt. no.	▲ Ir	mportant!	
please print or type. Presidential	C:4	y, town or post office, state, and ZIP code. If	you have a foreign add	lress, see page	e 19.		u must enter ur SSN(s) above.	
Election Campaig (See page 19.)	n	Note. Checking "Yes" will not change Do you, or your spouse if filing a joint			12	You - □Yes	Spouse ☐No ☐Yes ☐	: □No
(See page 19.)		-	return, want \$5 to g					
Filing Status	1 L 2 [SingleMarried filing jointly (even if only one	had incomo				person). (See page : ot your dependent,	
Check only	3	Married filing separately. Enter spous			nild's name here.		or your dependent,	CITICI
one box.	J .	and full name here. ►	30 3 3311 00000				nt child. (See page	e 20.)
Exemptions	6a	Yourself. If your parent (or someon return, do not check bo		ou as a depe	ndent on his or		No. of boxes checked on 6a and 6b	
	b	Spouse	<u>,</u>		/	<u></u> J ı	No. of children	
	С	Dependents:	(2) Dependent's	rolatio		1))	on 6c who: Iived with you	
		(1) First name Last name	social security number	bei i		0.41	did not live with	
If more than five							you due to divorce or separation	
dependents,							see page 21)	
see page 21.							Dependents on 6c not entered above	
					L		Add numbers	_
		Tabal according a few constitution of a lateral decision of	<u> </u>		<u> </u>	┙ ,	on lines	
	d	Total number of exemptions claimed	<u> </u>				above ▶ <u></u>	
Income	7	Wages, salaries, tips, etc. Attach Form				. 7		
	8a	Taxable interest. Attach Schedule B if		 8b		. 8a		
Attach Forms W-2 and	р 9а	Tax-exempt interest. Do not include of Ordinary dividends. Attach Schedule B		OD		9a		
W-2G here.	b	Qualified dividends (see page 23) .	il required	9b		· ///////		
Also attach	10	Taxable refunds, credits, or offsets of	state and local incor		2 page 23)	10		
Form(s) 1099-R if tax was	11	Alimony received	state and local incol	ile taves (se	e page 23) .	11		
withheld.	12	Business income or (loss). Attach Scho	edule C or C-F7			12		
	13a	Capital gain or (loss). Attach Schedule		required, che	eck here ►	13a		
	b	If box on 13a is checked, enter post-May 5 ca						
If you did not	14	Other gains or (losses). Attach Form 4				. 14		
get a W-2,	15a	IRA distributions 15a	1 1	Taxable amo	unt (see page 25) 15b		
see page 22.	16a	Pensions and annuities 16a	k	Taxable amo	ount (see page 25) 16b		
Enclose, but do	17	Rental real estate, royalties, partnership	os, S corporations, tr	usts, etc. Att	ach Schedule E	17		
not attach, any payment. Also,	18	Farm income or (loss). Attach Schedul	e F			. 18		
please use	19	Unemployment compensation				. 19		
Form 1040-V.	20a	Social security benefits . 20a			unt (see page 27	′ I I		
	21 22	Other income. List type and amount (s Add the amounts in the far right column						
	23	Educator expenses (see page 29) .		23		1////		
Adjusted	24	IRA deduction (see page 29)		24				
Gross	25	Student loan interest deduction (see p		25				
Income	26	Tuition and fees deduction (see page 3	=	26				
	27	Moving expenses. Attach Form 3903		27				
	28	One-half of self-employment tax. Attac		28				
	29	Self-employed health insurance deduc		29				
	30	Self-employed SEP, SIMPLE, and qua	· -	30				
	31	Penalty on early withdrawal of savings	•	31				
	32a	Alimony paid b Recipient's SSN ▶	1 1	32a				
	33					. 33		
	34	Subtract line 33 from line 22. This is ye	our adjusted gross	income .		▶ 34		

Form 1040 (2003)			Page 2
Tax and	35	Amount from line 34 (adjusted gross income)	35
Credits	36a	Check ∫ ☐ You were born before January 2, 1939, ☐ Blind. ☐ Total boxes	
Standard)	if:	
Deduction	b	If you are married filing separately and your spouse itemizes deductions, or	
for—		you were a dual-status alien, see page 34 and check here ▶ 36b	
 People who checked any 	Γ	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37
box on line	38	Subtract line 37 from line 35	38
36a or 36b or who can be	39	If line 35 is \$104,625 or less, multiply \$3,050 by the total number of exemptions claimed on	39
claimed as a dependent,	40	line 6d. If line 35 is over \$104,625, see the worksheet on page 35	40
see page 34.	40 41	Tax (see page 36). Check if any tax is from: $\mathbf{a} \square$ Form(s) 8814 $\mathbf{b} \square$ Form 4972	41
All others:	42	Alternative minimum tax (see page 38). Attach Form 6251	42
Single or	43	Add lines 41 and 42	43
Married filing separately,	44	Foreign tax credit. Attach Form 1116 if required 44	
\$4,750	45	Credit for child and dependent care expenses. Attach Form 2441	
Married filing jointly or	46	Credit for the elderly or the disabled. Attach Schedule R 46	
Qualifying	47	Education credits. Attach Form 8863	
widow(er), \$9,500	48	Retirement savings contributions credit. Attach Form 8880 . 48	
Head of	49	Child tax credit (see page 40)	
household,	50	Adoption credit. Attach Form 8839	
\$7,000	51	Credits from: a Form 8396 b Form 8859 51	
	52	Other credits. Check applicable box(es): a Form 3800	
		b Form 8801 c Specify 52	
	53 54	Add lines 44 through 52. These are your total credits	53
			54 55
Other	55	Self-employment tax. Attach Schedule SE	56
Taxes	56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 Tax on qualified plans including IDAs, and other tax favored accounts. Attach Form 5220 if required	57
	57 58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required . Advance earned income credit payments from Form(s) W-2	58
	30	Household employment taxes. Attach Schedule H	
	60	Add lines 54 through 59. This is your total tax	60
Payments	61	Federal income tax withheld from Forms W-2 and 1099 61	
	62	2003 estimated tax payments and amount applied from 2002 return . 62	
If you have a	ຼີ 63	Earned income credit (EIC)	
qualifying child, attach	64	Excess social security and tier 1 RRTA tax withheld (see page 56) 64	
Schedule EIC.	65	Additional child tax credit. Attach Form 8812	
	66	Amount paid with request for extension to file (see page 56)	
	67 68	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 67	
		Add lines 61 through 67. These are your total payments	68
Refund	69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid Amount of line 69 you want refunded to you	70a
Direct deposit? See page 56	70a	Routing number Savings Savings	
and fill in 70b,	► b ► d	Account number Savings	
70c, and 70d.	71	Amount of line 69 you want applied to your 2004 estimated tax 71	
Amount	72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72
You Owe	73	Estimated tax penalty (see page 58) 73	
Third Party	Do	you want to allow another person to discuss this return with the IRS (see page 58)? $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	s. Complete the following. \square No
Designee	De	signee's Phone Personal ident	ification
	nar		>
Sign	Und bel	der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of	and to the best of my knowledge and which preparer has any knowledge.
Here		ur signature Date Your occupation	Daytime phone number
Joint return? See page 20.	10	a signature	/ Saytime priorie mamber
Кеер а сору	$\frac{1}{Sn}$	puse's signature. If a joint return, both must sign. Date Spouse's occupation	
for your records.	Jp	Spouse's occupation	
-	D-	Date Date	Preparer's SSN or PTIN
Paid	Pre sig	parer's Check if self-employed	1
Preparer's		n's name (or EIN	•
Use Only	you	()	

1040A	U.S	. Individual li	ncome T	ax Returr	1 (99)	2003	IRS Use Or	nly—Do	not write	e or staple in this	space.
Label	Your	first name and initial		Last name				``;	Ol	MB No. 1545-008	35
(See page 19.)									Your so	cial security num	ber
Α								į			
B	If a jo	int return, spouse's first na	ame and initial	Last name					Spouse's	s social security no	umber
Use the											
IRS label.	Home	e address (number and stre	eet). If you have a	P.O. box, see pag	e 20.		Apt. no.		A 1		1 4
please print R										nportant	
or type.	City,	town or post office, state,	and ZIP code. If y	ou have a foreign	address, see pa	age 20.				must enter yo SSN(s) above.	
Presidential									V	C	
Election Campaign		ote. Checking "Yes							You		_
(See page 20.)	D	o you, or your spou	se if filing a jo	oint return, wa	nt \$3 to go	to this fund?	<u></u>	•	∟ Yes	∐No ∐Yes	. ∐No
Filing	1	Single				4 Head	of household (with qu	ualifying	person). (See pag	ge 20.)
status	2	☐ Married filing join	tly (even if on	lly one had inc	come)					ut not your depe	ndent,
Check only	3 🗆	☐ Married filing sep		spouse's SSN	N above and	u	his child's na				04.\
one box.		full name here.	•			5	/ing widow(er)) with c	lepender	nt child (See pag	je 21.)
Exemptions	6a	☐ Yourself. If)	No. of boxes checked on	
-	h		lependent (on his or he	er tax retu	urn, do not	check box	x 6a.	}	6a and 6b	
	b	Spouse				<u> </u>	(4)	, /if au	<u>J</u> alifying	No. of children on 6c who:	
	C	Dependents:		(2) Depend	lent's social	(3) Depen	dent's C	hild for	child	lived with	
		(1) First name	Last name		number	relationsh you	iip to ta	x credi		you	
If more than six					1	, , ,		page	23)	did not live	
dependents, see page 21.				:	1			+		with you due to divorce or	
					!			+		separation (see page 23)	
				+ :	<u> </u>			ᅮ			
				:	1			ᆸ		Dependents on 6c not	
					!			ᅟᅟᅟ		entered above	
				'	'		l			Add numbers	
	d	Total number o	f exemptio	ns claimed.						on lines above	
Income											
	7	Wages, salaries	s, tips, etc.	Attach For	m(s) W-2)			7		
Attach Form(s) W-2		Ū									
here. Also		Taxable interes							8a		
attach		Tax-exempt in							,		
Form(s)		Ordinary dividends. Attach Schedule 1 if required.							9a		
1099-R if tax was withheld.		Qualified dividends (see page 25). 9b							,		
was withheid.		Capital gain dis							10a		
If you did not		Post-May 5 capi	tal gain disti	ributions (see	e page 25)				,		
get a W-2, see page 24.	11a	IRA				11b Taxal		t			
Enclose, but do		distributions.	11a				page 25).		11b		
not attach, any	12a	Pensions and	40			12b Taxal		t	4.01		
payment.		annuities.	12a			(see	page 26).		12b		
	12	l la casa lo una cast		ation and Al	aalta Dam	mannant Fur	مماطانيا طمع	ala	10		
	13	Unemployment	compensa	alion and Al	aska Per	14b Taxal			13		
	14a	Social security benefits.	14a				page 28).	ι	14b		
		benefits.	14a			(300	page 20).		140		
	15	Add lines 7 thro	uah 14h (fa	ır right colur	nn). This	is your total	income.	>	15		
Adjusted	16	Educator exper			.,	16		<u> </u>	10		
•	17	IRA deduction				17					
gross	18	Student loan in			page 31).				•		
income	19	Tuition and fee				19			•		
	20	Add lines 16 th					nts.		20		
						•					
	21	Subtract line 20	0 from line	15. This is	your adj i	usted gross	s income.	>	21		

Department of the Treasury—Internal Revenue Service

Form

Cat. No. 11327A

Form 1040A	(2003)				P	age 2
Тах,	22	Enter the amount from line 21 (adjusted gross incon	ne).		22	
credits,			. 1			
and	23a	Check You were born before January 2, 1939, Blin				
payments		if: Spouse was born before January 2, 1939, Blin		23a		
Standard	р	If you are married filing separately and your spondeductions see page 22 and check here.		23b 🔲		I
Deduction	24	deductions, see page 32 and check here Enter your standard deduction (see left margin).		230 🔟	24	
for—	2 5	Subtract line 24 from line 22. If line 24 is more than	ling 22 antar	-Ω-	25	
 People who checked any 	26	Multiply \$3,050 by the total number of exemptions of			26	
box on line	27	Subtract line 26 from line 25. If line 26 is more than			20	
23a or 23b or who can be	21	This is your taxable income.	Time 25, criter -	▶	27	
claimed as a dependent,	28	Tax, including any alternative minimum tax (see pag	ne 33).		28	
see page 32.	29	Credit for child and dependent care expenses.	, , , , , , , , , , , , , , , , , , , ,			
All others:		Attach Schedule 2.	29			
Single or	30	Credit for the elderly or the disabled. Attach				
Married filing separately,		Schedule 3.	30			
\$4,750	31	Education credits. Attach Form 8863.	31			
Married filing	32	Retirement savings contributions credit. Attach				
jointly or Qualifying		Form 8880.	32			
widow(er),	33	Child tax credit (see page 37).	33			
Head of	34	Adoption credit. Attach Form 8839.	34		0.5	l
household,	35	Add lines 29 through 34. These are your total credi			35	
\$7,000	36 37	Subtract line 35 from line 28. If line 35 is more than lin Advance earned income credit payments from Form			<u>36</u> 37	
	38	Add lines 36 and 37. This is your total tax .	11(3) VV-2.	•	38	
-	39	Federal income tax withheld from Forms W-2				
	3,	and 1099.	39			
	40	2003 estimated tax payments and amount				
If you have		applied from 2002 return.	40			
a qualifying child, attach	41	Earned income credit (EIC).	41			
Schedule	42	Additional child tax credit. Attach Form 8812.	42			
EIC.	43	Add lines 39 through 42. These are your total paym		<u> </u>	43	
Refund	44	If line 43 is more than line 38, subtract line 38 from	line 43.		4.4	
Dinant	45 -	This is the amount you overpaid .			44	
Direct deposit?	45a	Amount of line 44 you want refunded to you.			45a	
See page 50 and fill in	▶ b	Routing number	ecking 🗌 Savi	ngs		
45b, 45c,	b d	Account	 1			
and 45d.	P u	number				
	46	Amount of line 44 you want applied to your				
		2004 estimated tax.	46			
Amount	47	Amount you owe. Subtract line 43 from line 38. For	r details on how			
you owe	40	to pay, see page 51.	40		47	
	48	Estimated tax penalty (see page 52).	48	\ <u>\</u>		
Third party	L	o you want to allow another person to discuss this return with the	e IRS (see page 52)? Yes. (complete the following.	∐ No
designee		esignee's Phone no. ▶ ()	Personal iden number (PIN)	tification	
Sign	U	nder penalties of periury. I declare that I have examined this return and acc	companying schedules	and statement	s, and to the best of my	
here	k	nowledge and belief, they are true, correct, and accurately list all amounts and preparer (other than the taxpayer) is based on all information of which the	d sources of income I i	received during	the tax year. Declaration	
Joint return?			our occupation	Ü	Daytime phone numbe	er
See page 20.					()	
Keep a copy for your	S	pouse's signature. If a joint return, both must sign. Date Sp	pouse's occupation			
records.	7			-	<i>XIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII</i>	
Paid		reparer's Date	Chec	k if	Preparer's SSN or PTIN	
preparer's	_	gnature		mployed		
use only	y	rm's name (or ours if self-employed),		EIN		
,	a	ddress, and ZIP čode 🗸		Phone no.	()	

Form 1040A (2003)

Department of the Treasury-Internal Revenue Service Form 1040EZ

Income Tax Return for Single and Joint Filers With No Dependents (99) 2003

OMB No. 1545-0675

Label		Your first name and initial	Last name			Your social security number		
(See page 12.) Use the IRS	A B E	If a joint return, spouse's first name and initial	Last name			Spouse's social security numb	er	
label. Otherwise, please print	H E R	Home address (number and street). If you have a City, town or post office, state, and ZIP code. If y	· ·		Apt. no.	▲ Important! ✓ You must enter your		
or type. Presidential	Ë	City, town or post office, state, and zir code. If y	ou nave a foreign address, si	ее рауе тг.		SSN(s) above.		
Election Campaign (page 12)		Note. Checking "Yes" will not change Do you, or your spouse if a joint retu				You Spouse Yes No Yes	No	
Income	1	Wages, salaries, and tips. This show Attach your Form(s) W-2.	ald be shown in box 1	of your Form(s) W-2		1		
Attach Form(s) W-2 here.	_2	Taxable interest. If the total is over	\$1,500, you cannot us	se Form 1040EZ.		2		
Enclose, but do not attach, any payment.	3	Unemployment compensation and a (see page 14).	Alaska Permanent Fur	nd dividends		3		
any payment.	4	Add lines 1, 2, and 3. This is your				4		
Note. You must check Yes or No.	5	Yes. Enter amount from worksheet on back.	No. If single, er		15,600.	5		
	6	Subtract line 5 from line 4. If line This is your taxable income.	5 is larger than line 4	, enter -0	>	6		
Payments and tax	_7	Federal income tax withheld from	box 2 of your Form(s)	W-2.		7		
	_8	Earned income credit (EIC).				8		
	9	Add lines 7 and 8. These are your	total payments.		•	9		
	10	Tax. Use the amount on line 6 abo 24–28 of the booklet. Then, enter t				10		
Refund Have it directly	11a	If line 9 is larger than line 10, sub	tract line 10 from line	9. This is your refu n	d. >	11a		
deposited! See page 19 and fill in 11b, 11c,	▶ b	Routing number	▶ c	Type: Checking	Savings			
and 11d.	▶ d	Account number						
Amount you owe	12	If line 10 is larger than line 9, subtr the amount you owe. For details or			>	12		
Third party		you want to allow another person to d		n the IRS (see page 20		3 —	No	
designee	nam		Phone no. ▶ ()	Personal identifi number (PIN)	<u> </u>		
Sign here Joint return? See page 11.	acci on a	er penalties of perjury, I declare that I have urately lists all amounts and sources of inco ill information of which the preparer has an r signature	me I received during the t					
Keep a copy for your records.	Spo	use's signature. If a joint return, both must	sign. Date	Spouse's occupation				
Paid		parer's ature			ck if employed	Preparer's SSN or PTIN	.////	
preparer's use only	your	or's name (or res if self-employed), ress, and ZIP code			EIN Phone no.	()		

Schedule 1 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Interest and Ordinary Dividends for Form 1040A Filers

2003

Cat. No. 12075R

OMB No. 1545-0085

Name(s) shown on F	orm 1040.	A	Your	social security nur	mber
Part I		Note. If you received a Form 1099-INT, Form 1099-OID, or substitute st brokerage firm, enter the firm's name and the total interest shown			
(See back of schedule and the instructions	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address.		Amount	
for Form 1040A, line 8a.)			1		
	3	Add the amounts on line 1. Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3		
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4		
Part II		Note. If you received a Form 1099-DIV or substitute statement from a b firm's name and the ordinary dividends shown on that form.	roker	age firm, ente	r the
Ordinary dividends	5	List name of payer.		Amount	
(See back of schedule and the instructions for Form 1040A,			5		
line 9a.)					
	6	Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a	6		

Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

99) 2003

OMB No. 1545-0085

Name(s) shown on Form	1040	A										Your socia	l security n	umber		
Before you beg Dependent C												the sep	arate ins	truction	1S.	
Part I	_1_	(a)) Care provide name	er's		dress (nur city, state,			t. no.,		Identif r (SSN	ying For EIN)		nount pa struction		
Persons or organizations who provided the care																
ou must complete this part.	(If you need more space, use the bottom of page 2.) Did you receive dependent care benefits? No → Complete only Part II belowed to the page 2.) Caution. If the care was provided in your home, you may owe employment taxes											e back next.				
Part II	2	must u	use Form 1 ation abou	040. S	eė Sche	edule H	l and its	instr	uction	s for de	tails.					
Credit for child and dependent care expenses		the ins	structions. (a) Qualifiest	alifying p	erson's n	ame Last				alifying pe security n			(c) Qualifyou incuin 2003 f	rred and	l paid erson	
	3	3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.														
		4 Enter your earned income. 5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.														
	6 Enter the smallest of line 3, 4, or 5.															
	7	Enter t	the amoun	t from I	Form 10)40A, lir	ne 22.		7							
	8		on line 8 th nt on line 7 7 is :		mal amo	ount sho	own bel		nat app	olies to	the					
		Over	But not over		cimal ount is		Over	Bu ov	it not er	Deci amo	mal unt is	i				
		15,000- 17,000- 19,000- 21,000- 23,000- 25,000-	—15,000 —17,000 —19,000 —21,000 —23,000 —25,000 —27,000 —29,000		.35 .34 .33 .32 .31 .30 .29		\$29,000 31,000 33,000 35,000 37,000 41,000 43,000	0—33 0—35 0—37 0—39 0—41 0—43	,000 ,000 ,000 ,000 ,000 ,000	.4	27 26 25 24 23 22 21	8		× .		
	9	Multip	ly line 6 by ses in 2003		ecimal a		on line					9				
			the amoun					es. F	nter th	e small	ler	10				
			9 or line 1							. Juii	٠	11				

Page 2 Schedule 2 (Form 1040A) 2003

Part III

12 Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 Dependent form(s). Do not include amounts that were reported to you as care benefits wages in box 1 of Form(s) W-2. 12 **13** Enter the amount forfeited, if any. See the instructions. 13 14 Subtract line 13 from line 12. 14 15 Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s). 15 **16** Enter the **smaller** of line 14 or 15. 16 17 Enter your earned income. 17 18 Enter the amount shown below that applies to • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). If married filing separately, see the instructions for the amount to enter. All others, enter the amount from line 17. 18 19 19 Enter the smallest of line 16, 17, or 18. 20 Excluded benefits. Enter here the smaller of the following: • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 20 21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB." 21 To claim the child and dependent care credit, complete lines 22-26 below. 22 Enter \$3,000 (\$6,000 if two or more qualifying persons). 22 23 Enter the amount from line 20. 23 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. Exception. If you paid 2002 expenses in 2003, see the 24 instructions for line 9. Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here. 25 Enter the **smaller** of line 24 or 25. Also, enter this amount on line 3

Schedule 2 (Form 1040A) 2003

26

on the front of this schedule and complete lines 4-11.

Schedule 3 (Form 1040A)

Department of the Treasury-Internal Revenue Service

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

2003

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

or

You may be able to take this credit and reduce your tax if by the end of 2003:

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

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

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

Part I	If your filing status is:	And by the end of 2003:	Check only one box:
Check the box for your	Single, Head of household, or	1 You were 65 or older	1 🗆
filing status and age	Qualifying widow(er)	2 You were under 65 and you retire and total disability	
		3 Both spouses were 65 or older	3 🗆
		4 Both spouses were under 65, but of retired on permanent and total di	· —
	Married filing	5 Both spouses were under 65, and permanent and total disability .	
	jointly	6 One spouse was 65 or older, and t was under 65 and retired on pern disability	nanent and total
		he other spouse permanent and	
	Married filing	8 You were 65 or older and you I your spouse for all of 2003	· —
	separately	9 You were under 65, you retired on total disability, and you lived a spouse for all of 2003	part from your
	Did you check box 1, 3, 7, or 8?	— Yes — → Skip Part II and co	omplete Part III on the back. and III.

Part II Statement of permanent and total disability

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

- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**
- - If you checked this box, you do not have to get another statement for 2003.
 - If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

Cat. No. 12064K

Schedule 3 (Form 1040A) 2003 Page 2

Part III

credit

Figure your

10 If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 10 Box 8 or 9 \$3,750 Did you check You must complete line 11. Yes box 2, 4, 5, 6, or 9 in Part I? Enter the amount from line 10 No on line 12 and go to line 13. 11 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. For more details on what to include on line 11, see the instructions. 11 12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10. 12 13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003. a Nontaxable part of social security benefits Nontaxable part of railroad retirement benefits treated as social security (see instructions). 13a **b** Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). 13b c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c. 13c Enter the amount from Form 1040A, line 22. 14 14 15 If you checked (in Part I): Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 . \$10,000 Box 8 or 9 15 16 Subtract line 15 from line 14. If zero or less, enter -0-. 16 17 Enter one-half of line 16. 17 18 Add lines 13c and 17. 18 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take 19 the credit. Otherwise, go to line 20. 20 Multiply line 19 by 15% (.15). 20 21 Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29. 21

22

or line 21 here and on Form 1040A, line 30.

Credit for the elderly or the disabled. Enter the smaller of line 20

22

SCHEDULES A&B (Form 1040)

Schedule A-Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Name(s) shown or	n Form	1 1040		Your social security number
Medical and Dental Expenses	1 2 3	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-2) Enter amount from Form 1040, line 35 2 Multiply line 2 by 7.5% (.075)	3	
Taxes You	<u>4</u> 5	Subtract line 3 from line 1. If line 3 is more than line 1, e State and local income taxes	5	4
Paid (See page A-2.)	6 7 8	Real estate taxes (see page A-2)	6 7 8	
Interest	10	Add lines 5 through 8	10	9
You Paid (See page A-3.)	11	Home mortgage interest and points reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶		
Note. Personal interest is not	12	Points not reported to you on Form 1098. See page A-3 for special rules	12	
deductible.	13 14	Investment interest. Attach Form 4952 if required. (See page A-4.)	13	14
Gifts to Charity	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15	
If you made a gift and got a benefit for it, see page A-4.	16 17 18	Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 Carryover from prior year	16 17	18
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A	A-5.)	19
Job Expenses and Most Other Miscellaneous Deductions		Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶	20	
Doddottons	21	Tax preparation fees	21	
(See page A-5.)	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22	
	23 24 25 26	Add lines 20 through 22	23 25 23, enter -0	26
Other Miscellaneous Deductions	27	Other—from list on page A-6. List type and amount ▶ .		27
Total Itemized Deductions	28	Is Form 1040, line 35, over \$139,500 (over \$69,750 if ma No. Your deduction is not limited. Add the amounts in for lines 4 through 27. Also, enter this amount on Yes. Your deduction may be limited. See page A-6 for the	the far right column Form 1040, line 37.	28

- !

Your social security number

		Schedule B—Interest and Ordinary Dividends		Attad Sequ	hment ience No	o. 08
Part I Interest	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		Am	ount	
(See page B-1 and the instructions for Form 1040, line 8a.)			1			
Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter						
the total interest shown on that	2	Add the amounts on line 1	2			
form.	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3			
	4 No	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ ote. If line 4 is over \$1,500, you must complete Part III.	4	Ame	ount	
	5	List name of payer ▶				
Part II						
Ordinary Dividends						
(See page B-1						
and the						
instructions for Form 1040,						
line 9a.)						
Note. If you received a Form			5			
1099-DIV or						
substitute statement from						
a brokerage firm, list the firm's						
name as the						
payer and enter the ordinary						
dividends shown on that form.						
	6	Add the amounts on line 5. Enter the total here and on Form 1040, line 9a .	6			
		ote. If line 6 is over \$1,500, you must complete Part III.		(b) book		
Part III		must complete this part if you (a) had over \$1,500 of taxable interest or ordinary divide reign account; or (c) received a distribution from, or were a grantor of, or a transferor to,			Yes	No
Foreign		At any time during 2003, did you have an interest in or a signature or other authority				
Accounts	, 0	account in a foreign country, such as a bank account, securities account, or	other			
and Trusts		account? See page B-2 for exceptions and filing requirements for Form TD F 90-				
(See	b 8	If "Yes," enter the name of the foreign country ▶	tranef	eror to a		
page B-2.)	U	foreign trust? If "Yes," you may have to file Form 3520. See page B-2				

SCHEDULE C (Form 1040)

Name of proprietor

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business (Sole Proprietorship)

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

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

OMB No. 1545-0074 Attachment Sequence No. **09**

Social security number (SSN)

A	Principal business or profession	*materially participate" in the operation of this business during 2003? If "No," see page C-arted or acquired this business during 2003, check here		ions)	B Ente	r code f	rom pa	ages C-	7, 8, &	9
С	Business name. If no separate b	ousiness name, leave blank			D Emp	loyer ID	numb	er (EIN), if an	ıy
E	` `	•								
F G H Pai	Did you "materially participate" If you started or acquired this b	in the operation of this bus	iness during 2003? If "No," see	page C-3 for I	imit on	losses	. [☐Yes		No
1	employee" box on that form wa	s checked, see page C-3 a	nd check here		1					
2					3				+	
3					4				+	
4	Cost of goods sold (from line 42	2 on page 2)			4				+	
_	Construction of the	one line 2			5					
5 6	•				6				+	
O	Other income, including rederal	and state gasonne or ruer	tax credit of refund (see page c	-3)					+	_
7	Gross income. Add lines 5 and	16		•	7					
Pai	rt II Expenses. Enter ex	penses for business us	e of your home only on lin	e 30.						
8	Advertising	8	19 Pension and profit-s	haring plans	19					
9	Car and truck expenses		20 Rent or lease (see	page C-5):						
	(see page C-3)	9	a Vehicles, machinery, ar	nd equipment.	20a				\perp	
10	Commissions and fees	10	b Other business pro	perty	20b					
11	Contract labor		21 Repairs and mainte	enance	21				\perp	
	(see page C-4)	 	22 Supplies (not included	d in Part III) .	22				+	
12	Depletion	12			23				+	
13	Depreciation and section 179 expense deduction (not included in Part III) (200 page C. 4)	13	a Travel		24a				\perp	
11		10								
14	(other than on line 19)	14								
15	Insurance (other than health)	15								
16	Interest:		(see page C-5)							
а	Mortgage (paid to banks, etc.) .	16a	d Subtract line 24c from	n line 24b .	24d				\perp	
b	Other	16b	25 Utilities		25				\perp	
17	Legal and professional		26 Wages (less employm		26				+	
40	services	17	27 Other expenses (fro							
18	Office expense	18	<u> </u>		27				+	
28	Total expenses before expense	es for business use of home	e. Add lines 8 through 27 in colu	imns . ►	28				+	
20	Tantativa profit (loss) Subtract I	line 20 from line 7			29					
29 30	Tentative profit (loss). Subtract I Expenses for business use of your				30				+	_
31	Net profit or (loss). Subtract lir		-/						\top	
J 1	 If a profit, enter on Form 104 		nedule SE, line 2 (statutory emp	lovees.						
	see page C-6). Estates and trus			}	31					
	 If a loss, you must go to line 			J						
32	If you have a loss, check the bo		stment in this activity (see page	C-6).						
	• If you checked 32a, enter the (statutory employees, see page	e loss on Form 1040, line	12, and also on Schedule SE			☐ All i ☐ Sor				
	 If you checked 32b, you mus 	t attach Form 6198.		J		atr				

Schedule C (Form 1040) 2003

Pai	t III Cost of Goods Sold (see page C-6)					
33	Method(s) used to value closing inventory: a \(\subseteq \text{Cost} \) Cost \(b \subseteq \text{Lower of cost or market} \) c	□ o	ther (attac	ch explana	ation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing in "Yes," attach explanation			Yes		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35				
36	Purchases less cost of items withdrawn for personal use	36				
37	Cost of labor. Do not include any amounts paid to yourself	37				
38	Materials and supplies	38				
39	Other costs	39				
40	Add lines 35 through 39	40				
41	Inventory at end of year	41				
42 Pa l	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	ır or tru	ıck exp	enses	on
	line 9 and are not required to file Form 4562 for this business. See the ins C-4 to find out if you must file Form 4562.					
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶	/_	·			
44	Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used you	ur vel	nicle for:			
а	Business b Commuting c Other					
45	Do you (or your spouse) have another vehicle available for personal use?		🗆	Yes		No
46	Was your vehicle available for personal use during off-duty hours?		🗆	Yes		No
47a	Do you have evidence to support your deduction?		🗆	Yes		No
b	If "Yes," is the evidence written?		🗆	Yes		No
Pa	other Expenses. List below business expenses not included on lines 8–26	or lir	e 30.			
48	Total other expenses. Enter here and on page 1, line 27	48				
			1			

SCHEDULE C-EZ (Form 1040)

Net Profit From Business

(Sole Proprietorship)

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

► Attach to Form 1040 or 1041. ► See instructions on back.

OMB No. 1545-0074

2003
Attachment Sequence No. 09A

Department of the Treasury Internal Revenue Service (99) Name of proprietor

Sequence No. U

Social security number (SSN)

Pa	General Information				
Sch Inst Sch	less. Use the cash method of accounting. Did not have an inventory at any time during the year. Did not have a net loss from your business.	Had no empl Are not requi Depreciation this business for Schedule C-4 to find o Do not deduc business use Do not have passive activ business.	red to file and Amor See the C, line 13 ut if you not expense of your hoprior year	Form 4562 tization, for instructions , on page nust file. es for ome. unallowed	,
Α	Principal business or profession, including product or service	В	Enter code	e from pages	C-7, 8, & 9
С	Business name. If no separate business name, leave blank.	D	Employer	ID number (EIN), if any
E	Business address (including suite or room no.). Address not required if same as on Form 104	0, page 1.	;		
	City, town or post office, state, and ZIP code				
Pai	rt II Figure Your Net Profit				
1	Gross receipts. Caution. If this income was reported to you on Form W-2 and the "S employee" box on that form was checked, see Statutory Employees in the instruct Schedule C, line 1, on page C-3 and check here		1		
2	Total expenses (see instructions). If more than \$2,500, you must use Schedule C		2		
3	Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule Form 1040, line 12, and also on Schedule SE, line 2. (Statutory employees do no amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)		3		
Pai	Information on Your Vehicle. Complete this part only if you are claim	ing car or tr	uck exp	enses on	line 2.
4	When did you place your vehicle in service for business purposes? (month, day, ye				
5	Of the total number of miles you drove your vehicle during 2003, enter the number	of miles you	used yo	ur vehicle	tor:
а	b Commuting c Other	r			
6	Do you (or your spouse) have another vehicle available for personal use?			☐ Yes	☐ No
7	Was your vehicle available for personal use during off-duty hours?			☐ Yes	☐ No
8a	Do you have evidence to support your deduction?			☐ Yes	□ No
h	o If "Yes." is the evidence written?			□ Vos	□ No

Cat. No. 14374D

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040 **Capital Gains and Losses**

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

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Attachment

OMB No. 1545-0074

Sequence No. 12

Your social security number

Pa	rt I Short-Term Cap	oital Gains a	nd Loss	ses-	-Assets He	ld O	ne Year or	Less	•			
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date (Mo., day		(d) Sales p (see page D the instructi	-6 of	(e) Cost or othe (see page D- the instruction	-6 of	(f) Gain or (lo the entire Subtract (e) f	year	(g) Post-May ! or (loss)' (see below	*
1		(many day) yiii)				,		,		(-)	(555 15515)	
						<u> </u>				-		:
										-		
						!				-		
	Enter your short-term	totals if any	from					: *//////				<u>: </u>
2	Schedule D-1, line 2			2								<u> </u>
3	Total short-term sale Add lines 1 and 2 in colu			3								
4	Short-term gain from For 6781, and 8824	rm 6252 and s		-				4				
5	Net short-term gain or (lo		erships, S	S corp	orations, es	tates,	and trusts	5				
6	Short-term capital loss of 2002 Capital Loss Carryo	carryover. Ente	r the an	nount	, if any, fron	n line	8 of your	6	()		
7a	Combine lines 1 through	5 in column (g). If the	resu	It is a loss,	enter	the result.				,	
b	Otherwise, enter -0 Do Net short-term capital				 s 1 through			7a 7b				; ///////
	rt II Long-Term Cap								ear			2///////
	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date (Mo., day	sold	(d) Sales p (see page D the instructi	rice -6 of	(e) Cost or other (see page D- the instruction	er basis 6 of		year	(g) Post-May ! or (loss)' (see below	*
8		(many day) ymy				,		,			(======================================	,
						<u> </u>		!		<u> </u>		
								! !				
						! ! !						
9	Enter your long-term Schedule D-1, line 9	totals, if any	, from	9								
10	Total long-term sale Add lines 8 and 9 in colu	s price am		10								
11	Gain from Form 4797, F	Part I; long-ter		rom I				44				
12	long-term gain or (loss) f Net long-term gain or (los							11				
	from Schedule(s) K-1.							12				
13 14	Capital gain distributions Long-term capital loss of							13				: X //////
14	2002 Capital Loss Carryo							14	(; (X/////		<i>X//////</i>
15	Combine lines 8 through	13 in column	(a). If zer	o or l	ess, enter -()		15		<i>X//////</i>		· •
	=		(3)									
16	Net long-term capital g	jain or (loss).					column (f)	16	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			

*Include in column (g) all 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 D-8 of the instructions) or eligible gain on qualified small business stock (see page D-4 of the instructions).

Schedule D (Form 1040) 2003 Page 2

Par	laxable Gain of Deductible Loss		
	Combine lines 7b and 16 and enter the result. If a loss, enter -0- on line If a gain, enter the gain on Form 1040, line 13a, and go to line 17b below.	ow	17a
b	Combine lines 7a and 15. If zero or less, enter -0 Then complete For	m 1040 through line 40.	17b
	 Next: • If line 16 of Schedule D is a gain or you have qualified divide 9b, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete the rest 		
18	If line 17a is a loss, enter here and on Form 1040, line 13a, the sm		
	(b) (\$3,000) (or, if married filing separately, (\$1,500)) (see page D-7 of the		18 (
	Next: ● If you have qualified dividends on Form 1040, line 9b, comp	·	
	line 40, and then complete Part IV below (but skip lines 19 ar		
	 Otherwise, skip Part IV below and complete the rest of Form 	1040.	
Par	t IV Tax Computation Using Maximum Capital Gains Rates	S	
	If line 16 or line 17a is zero or less, skip lines 19 and 20 and go to	line 21. Otherwise, go to	line 19.
19	Enter your unrecaptured section 1250 gain, if any, from line 18 of the wor	rksheet on page D-7	19
20	Enter your 28% rate gain, if any, from line 7 of the worksheet on page D-		20
	If lines 19 and 20 are zero, go to line 21. Otherwise, complete the wo	orksheet on page D-11 o	of the instructions to figure
	the amount to enter on lines 35 and 53 below, and skip all other lin		3
21	Enter your taxable income from Form 1040, line 40		21
22	Enter the smaller of line 16 or line 17a, but not less than zero	22	
23	Enter your qualified dividends from Form 1040, line 9b	23	
24	Add lines 22 and 23	24	
25	Amount from line 4g of Form 4952 (investment interest expense) .	25	
26	Subtract line 25 from line 24. If zero or less, enter -0		26
27	Subtract line 26 from line 21. If zero or less, enter -0		27
28	Enter the smaller of line 21 or :		
	• \$56,800 if married filing jointly or qualifying widow(er);	1 1	<i>\$(111)</i> \$(1111111111111111111111111111111
	• \$28,400 if single or married filing separately; or \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	28	
	• \$38,050 if head of household		<i>X////X///////////////////X////</i>
	If line 27 is more than line 28, skip lines 29-39 and go to line 40.		<i>\$(((())</i> \$(((()))((())((())((())((())(((
29	Enter the amount from line 27	29	
30	Subtract line 29 from line 28. If zero or less, enter -0- and go to line 40	30	-\(\)\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
31	Add lines 17b and 23*		<i>\(\(\)</i> \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
32	Enter the smaller of line 30 or line 31	32	
33	Multiply line 32 by 5% (.05)		33
	If lines 30 and 32 are the same, skip lines 34-39 and go to line 40.		
34	Subtract line 32 from line 30	34	
35	Enter your qualified 5-year gain, if any, from		
	line 8 of the worksheet on page D-10 35	36	
36	Enter the smaller of line 34 or line 35		37
37	Multiply line 36 by 8% (.08)		
38	Subtract line 36 from line 34		39
39	Multiply line 38 by 10% (.10)		
40	If lines 26 and 30 are the same, skip lines 40-49 and go to line 50. Enter the smaller of line 21 or line 26	40	
40 41	Enter the amount from line 30 (if line 30 is blank, enter -0-)	41	
42	Subtract line 41 from line 40	42	
43	Subtract line 41 from line 40		
44	Enter the amount from line 32 (if line 32 is blank, enter -0-)		
45	Subtract line 44 from line 43		
46	Enter the smaller of line 42 or line 45	46	
47	Multiply line 46 by 15% (.15)		47
48	Subtract line 46 from line 42	48	
49	Multiply line 48 by 20% (.20)		49
50	Figure the tax on the amount on line 27. Use the Tax Table or Tax Rate Sch		50
51	Add lines 33, 37, 39, 47, 49, and 50		51
52	Figure the tax on the amount on line 21 . Use the Tax Table or Tax Rate Sch		52
53	Tax on all taxable income. Enter the smaller of line 51 or line 52 here a		53

SCHEDULE E (Form 1040)

Supplemental Income and Loss

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

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

Attachment Sequence No. 13

OMB No. 1545-0074

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

Your social security number

1	Show the kind and location of each	rental	eal estate p	roperty:	2	For each	rental real est	ate property		Yes	No
A						listed on use it du	line 1, did you Iring the tax ye	or your family ear for personal the greater of:	Α		
В						14 da10%	ys or of the total da	lys rented at	В		
С							ntal value?	•	c		
Inc	ome:		Α		Propert B	ies	С	(Add col	Totals	-	nd C.)
3	Rents received	3						3			
	-	+ +									
-	Denses:	5									
	Advertising	6									
6	, 19,	7									
7	Cleaning and maintenance	8									
8	Commissions	9									
9	Insurance	10									
10	Legal and other professional fees	11									
11	Management fees										
12	Mortgage interest paid to banks, etc. (see page E-4)	12						12			
13		13						<u> </u>			
14	Repairs	14									
15	Supplies	15									
16	Taxes	16									
17	Utilities	17									
18	Other (list) ►										
10	Other (list)										
		18									
19	Add lines 5 through 18	19						19			
	Depreciation expense or depletion										
20	(see page E-4)	20						20			
21	Total expenses. Add lines 19 and 20	21									
	Income or (loss) from rental real										
	estate or royalty properties.										
	Subtract line 21 from line 3 (rents)										
	or line 4 (royalties). If the result is a (loss), see page E-4 to find out										
	if you must file Form 6198	22									
23	Deductible rental real estate loss.										
	Caution. Your rental real estate										
	loss on line 22 may be limited. See										
	page E-4 to find out if you must file Form 8582 . Real estate										
	professionals must complete line										
	43 on page 2	23 () () () /////			
24		wn on lii	ne 22. Do no	t include	any los	ses		24			
25	Losses. Add royalty losses from line 2	22 and re	ental real esta	te losses f	rom line	23. Enter	total losses h	nere 25 ()
26	Total rental real estate and royalt										
	here. If Parts II, III, IV, and line 40 o						amount on Fo				
	1040, line 17. Otherwise, include th	is amou	nt in the tota	ı on line 4	I on pa	iae 2 .		26			

Sche	edule E (Form 1040) 2003						Attachr	nent Sequence	No. 13	3		Page 2
Nam	ne(s) shown on return. Do not en	nter name and so	ocial security nu	mber if showr	on other side				You	social	security r	umber
Pa	rt II Income or Lo										at-risk ac	tivity for
27	which any amount Are you reporting losses not reported on Form 8	s not allowed	d in prior yea	ars due to	the at-risk of				<u> </u>		Yes	☐ No
	If you answered "Yes,"							6.1.1				
<u> </u>	Caution: The IRS comp		s reported c	n your tax	return with (b) Enter P f		(c) Check if	n on Sched (d) Em		K-1.	(e) Che	eck if
28 		(a) Name			partnership; for S corpora	S	foreign partnership	identifi num	cation		any amo not at	ount is
A B						+						
c												
D	Dagaiya Inggr					Non	massius In	naama and	Loop			
	Passive Incom (f) Passive loss allowed		sive income	(h) No	npassive loss	NOI	İ	ncome and ion 179 expens		(i) No	npassive i	acomo
	(attach Form 8582 if required)		chedule K-1		Schedule K-1			n from Form 4!			n Schedul	
A												
B C												
D												
29a	Totals											
	Totals LAdd columns (g) and (j)	of line 202							30			
31	Add columns (f), (h), and								31	()
	Total partnership and	S corporation	on income	or (loss).				Enter the				
Pa	result here and include						<u> </u>	<u> </u>	32			
33			(a) Nar								Employer ation numb	oer
A												
В												
		sive Income						passive In				
_	(c) Passive deduction or loss (attach Form 8582 if requ			Passive incom			(e) Deduction from Sched				income fredule K-1	om
A B												
	Totals											
	Totals											
35	Add columns (d) and (f)								35	(,
36 37	Add columns (c) and (e) Total estate and trust		 (loss) . Comb	ine lines 3	 35 and 36.	Ente	 r the result	here and	30			
Da	include in the total on li	ne 41 below							37		l IIalda	
	art IV Income or Lo	(b) Em		(c) Exces	s inclusion fro	m		(REIVITUS)	—Res		Holde come from	r
38 —	(a) Name	identification			ules Q, line 2c e page E-6)			ules Q, line 1b	!		les Q, line	3b
39	Combine columns (d) ar	ad (a) only Fi	ntor the resu	It horo and	Lincludo in	tho t	total on line	41 bolow	39			
	art V Summary	iu (e) Offig. Li	iller the resu	iit fiere and	i iiiciude iii	uie i	otal on line	41 Delow	37			
40	Net farm rental income								40			
41	Total income or (loss). Cor	mbine lines 26,	32, 37, 39, and	d 40. Enter th	ne result here آ	and o	on Form 1040), line 17 ►	41			
42	Reconciliation of Farm farming and fishing income											
	K-1 (Form 1065), line 1											
	Schedule K-1 (Form 10	41), line 14 (s	see page E-	5)		42						
43	Reconciliation for Real professional (see page E											
	anywhere on Form 1040	0 from all rer	ntal real esta	te activities	s in which							
	you materially participat	ea under the	passive act	ıvıty Ioss ru	iies	43			<i>\\\\\\\</i>			/////////

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit

Qualifying Child Information



OMB No. 1545-0074

2003

Attachment Sequence No. **43**

Your social security number

Department of the Treasury Internal Revenue Service (99) Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Name(s) shown on return

Before you begin:

See the instructions for Form 1040A, line 41, or Form 1040, line 63, to make sure that (a) you can take the EIC and (b) you have a qualifying child.



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

Q	ualifying Child Information	C	child 1	Child 2		
1	Child's name If you have more than two qualifying children, you only have to list two to get the maximum credit.	First name	Last name	First name	Last name	
2a	Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions unless the child was born and died in 2003. If your child was born and died in 2003 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.					
b	Child's year of birth	Year If born after and 3b; go to	 1984, skip lines 3a) line 4.	Year If born after and 3b; go to		
_	If the child was born before 1985— Was the child under age 24 at the end of 2003 and a student?	Yes. Go to line 4.	No. Continue	Yes. Go to line 4.	No. Continue	
b	Was the child permanently and totally disabled during any part of 2003?	Yes. Continue	No. The child is not a qualifying child.	Yes. Continue	No. The child is not a qualifying child.	
4	Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)					
5	Number of months child lived with you in the United States during 2003 If the child lived with you for more than half of 2003 but less than 7 months, enter "7". If the child was born or died in 2003 and your home was the child's home for the entire time he or she was alive during 2003, enter "12".	Do not enter n	months nore than 12 months.	Do not enter n	months nore than 12 months.	



You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2003, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service 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	Social Security number (SSN)						
A Pri	ncipal product. Describe in one or two	words your princip	al crop or ac	tivity for the	current tax	c year.	B Ente	r code f	rom F	Part IV			
							<u> </u>	<u> </u>	Щ				
							D Emp	loyer ID	numk	ber (EIN	N), if any		
C Ac	counting method:	(1) 🗌 Cash		(2)	Accrual								
F Dia	d you "materially participate" in the	operation of this	husiness d	lurina 2003	2 If "No."	see nage F-2 for limit	on nassiv	a Inesa	۰Г	7 Vas	□ No		
Par													
r ai	Do not include sales of li												
1	Sales of livestock and other items							1			\top		
2	Cost or other basis of livestock ar	-			I								
3							3						
4	Sales of livestock, produce, grains												
5a	Total cooperative distributions (Form		5a			5b Taxable amo							
6a	Agricultural program payments (se		6a			6b Taxable amo	unt 6b						
7	Commodity Credit Corporation (C		page F-3):					1					
a	CCC loans reported under election	n					. 7a	1					
	CCC loans forfeited		7b			7c Taxable amo	unt 7c						
8	Crop insurance proceeds and cer	tain disaster pay	ments (see	page F-3):			4					
	Amount received in 2003		8a			8b Taxable amo		₩					
С	If election to defer to 2004 is attached	ched, check her	e ▶ □	8d	Amount	deferred from 2002.		+					
9	Custom hire (machine work) incor							+-					
10	Other income, including Federal and	-				-		+			_		
11	Gross income. Add amounts in the												
Dar	the amount from page 2, line 51 till Farm Expenses—Cash	and Accrual	Mothod I	Do not in	cludo po	rconal or living over	2000000000	ich ac	tavo	s inc	uranco		
rai	repairs, etc., on your hon		wethou. I	DO HOU	ciude pe	isonal of living exp	Jenses st	icii as	laxe	55, 1115	urance,		
				1				T			\top		
12	Car and truck expenses (see page	12		25	Pension		·						
13	F-4—also attach Form 4562) . Chemicals	13		26	•		• /////	 			_		
	Conservation expenses (see					, machinery, and equ	V/////						
14	page F-4)	14		'		, macrimery, and equ	.						
15	Custom hire (machine work)	15				and, animals, etc.)	0.41						
16	Depreciation and section 179			27		and maintenance .	0-						
10	expense deduction not claimed			28		nd plants purchased							
	elsewhere (see page F-4)	16		29		and warehousing .							
17	Employee benefit programs			30		purchased	. 30						
	other than on line 25	17		31			. 31						
18	Feed purchased	18		32			. 32	↓					
19	Fertilizers and lime	19		33	Veterinary	y, breeding, and medicin	e . 33						
20	Freight and trucking	20		34	Other ex	(penses (specify):		4					
21	Gasoline, fuel, and oil	21			a		34a	₩					
22	Insurance (other than health) .	22		'									
23	Interest:												
	Mortgage (paid to banks, etc.) .	23a		•	d t								
	Other	23b						+					
24	Labor hired (less employment credits)	24			f		34f	+-			+-		
0-	Tabel some Address 45 C						35						
35	Total expenses. Add lines 12 thro							+			+-		
36	Net farm profit or (loss). Subtract						on 36						
a-	Schedule SE, line 1. If a loss, you r	-					. —						
37	If you have a loss, you must check If you checked 37a, enter the lo	the box that desions on Form 10	tribes your 140, line 18.	and also	ın tnıs acti on Sched	vity (see page F-6). ule SE, line 1.	(s at risk.		
	 If you checked 37b, you must a 	attach Form 619	98.			, -	J 37b	☐ Som	ne inves	stment is	not at risk.		

Page 2 Schedule F (Form 1040) 2003

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

444000					
111300	Fruit	and	tree	nut	farming

111400 Greenhouse, nursery, and floriculture production

111900 Other crop farming

Animal Production

112111	Reet C	attie i	ranching	and	rarming
--------	--------	---------	----------	-----	---------

112112 Cattle feedlots

Dairy cattle and milk production 112120

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)



^{*}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.

SCHEDULE H (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes) ► Attach to Form 1040, 1040NR, 1040-SS, or 1041.

Attachment

Social security number

Sequence No. 44

OMB No. 1545-0074

Name of employer

► See separate instructions.

		Emp	loyer	identif	ication	numb	er
			<u> </u>				
4	Did you pay any one household employee cash wages of \$1,400 or more in 2003? (If any house spouse, your child under age 21, your parent, or anyone under age 18, see the line A instruction answer this question.)						
	☐ Yes. Skip lines B and C and go to line 1.☐ No. Go to line B.						
В	Did you withhold Federal income tax during 2003 for any household employee?						
	☐ Yes. Skip line C and go to line 5.☐ No. Go to line C.						
С	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to all (Do not count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or yo				ploye	es?	
	 No. Stop. Do not file this schedule. Yes. Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no house do not have to complete this form for 2003.) 	ehold	l emp	oloye	es in 2	003	
Pa	rt I Social Security, Medicare, and Income Taxes						
1	Total cash wages subject to social security taxes (see page H-3)						
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2					
3	Total cash wages subject to Medicare taxes (see page H-3)						
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4				+	
5	Federal income tax withheld, if any	5				+	
5	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)	6					
7	Advance earned income credit (EIC) payments, if any	7				+	
3	Net taxes (subtract line 7 from line 6)	8					
9	Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to ho (Do not count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or yo				yees?		
	No. Stop. Enter the amount from line 8 above on Form 1040, line 59. If you are not require line 9 instructions on page H-3.	d to	file F	orm '	1040,	see t	he
	☐ Yes. Go to line 10 on the back.						

 Schedule H (Form 1040) 2003
 Page 2

Par	t II 💮 Fe	deral Ur	nemployment (Fl	JTA) Tax								_										
						_				10	Yes	No										
10			oloyment contributione unemployment cor							10 11												
11 12		-	t are taxable for FU				-		рауе п-4	12												
		•	e "Yes" box on all			•	•	- J														
	•		e "No" box on any			•		plete Section	B.													
					Sec	tion A																
13			where you paid une																			
14	State repo	rting num	nber as shown on s	tate unem	ployment	tax return	>															
15	Contribution	ons paid t	to your state unemp	oloyment 1	fund (see	page H-4).	15															
16			ubject to FUTA tax						16													
17	FUTA tax.	Multiply	line 16 by .008. Ent	er the res	ult here, s	skip Section	n B. and go to	line 26	17													
					Sec	tion B	_															
18			nns below that appl	y (if you n	eed more	space, see	page H-4):															
(a) Name	State report	ing number	(c)		d) erience rate	(e) State	(f)	(g)	(h) Subtract co		(i) Contrib	utions										
of state	as shown unemploy	ment tax	Taxable wages (as defined in state act)	pe	riod	experience rate		experience		experience	experience	experience	experience	experience	experience	experience	Multiply col. (c) by .054	Multiply col. (c) by col. (e)	from col. (ess, u	paid to nemplo	yment
	retu	ırn		From	То				enter -C)	fur	nd										
19	Totals .							19														
20			id (i) of line 19				20		21													
21	iotai casii	wages si	ubject to FUTA tax	(see the ii	ne ro msi	ructions or	грауе н-4) .															
22	Multiply lin	ne 21 by 6	6.2% (.062)						22													
23	Multiply lir	no 21 by l	5.4% (.054)				23															
23 24		-	of line 20 or line 23 .						24													
25	ELITA tav	Subtract	: line 24 from line 22) Entor th	no rosult h	oro and do	to line 26		25													
			sehold Employm			ere and go	to line 20		25													
26	Enter the	amount fr	rom line 8						26													
27	Add line 1	7 (or line	25) and line 26.						27													
28	Are you re	quired to	file Form 1040?																			
	☐ Yes.	Stop . En Part IV b	iter the amount fron	n line 27 a	bove on I	Form 1040,	line 59. Do n	ot complete														
	☐ No.	You may	have to complete F																			
Par			nd Signature—C P.O. box if mail is not de				quired. See t	he line 28 ins	structions Apt., roon			H-4.										
-tuui e	ss (number ar	iu street) or	F.O. DOX II IIIali IS HOL de	invered to sti	leet address				Apt., 10011	i, oi su	ite no.											
City, t	own or post o	ffice, state,	and ZIP code						•													
Linder	nanalties of a	periury I de	clare that I have examine	nd this school	tule includin	a accompanyi	na statements an	nd to the best of r	my knowleda	a and h	aliaf it	is true										
			of any payment made to																			
							k															
F	mployer's sigr						—)	Date														

SCHEDULE J (Form 1040)

Farm Income Averaging

► Attach to Form 1040.

OMB No. 1545-0074

2003
Attachment

Department of the Treasury Sequence No. 20 Internal Revenue Service ► See Instructions for Schedule J (Form 1040). Name(s) shown on Form 1040 Social security number (SSN) 1 Enter the taxable income from your 2003 Form 1040, line 40 1 2 Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1 2 3 3 Figure the tax on the amount on line 3. Use the 2003 Tax Table, Tax Rate Schedules, Qualified 4 Dividends and Capital Gain Tax Worksheet, or Schedule D, whichever applies If you used Schedule J to figure your tax for 2002, enter the amount from line 11 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 15 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 5 1040A, line 25; or Form 1040EZ, line 6. If zero or less, see page J-2 6 Divide the amount on **line 2** by 3.0 7 Combine lines 5 and 6. If zero or less, enter -0- 8 Figure the tax on the amount on line 7 using 2000 tax rates (see page J-3) If you used Schedule J to figure your tax for 2002, enter the amount from line 15 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 3 of your 2001 Schedule J. Otherwise, enter the taxable income from your 2001 Form 1040, line 39; Form 1040A, line 25; or Form 9 1040EZ, line 6. If zero or less, see page J-4 10 10 11 Combine lines 9 and 10. If less than zero, enter as a negative amount 11 12 Figure the tax on the amount on line 11 using 2001 tax rates (see page J-5) 12 If you used Schedule J to figure your tax for 2002, enter the amount 13 from line 3 of your 2002 Schedule J. Otherwise, enter the taxable income from your 2002 Form 1040, line 41; Form 1040A, line 27; or 13 Form 1040EZ, line 6. If zero or less, see page J-7 14 14 15 15 Combine lines 13 and 14. If less than zero, enter as a negative amount Figure the tax on the amount on line 15 using 2002 tax rates (see page J-8) 16 16 17 17 If you used Schedule J to figure your tax for 2002, enter the amount from line 12 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 16 of your 2001 Schedule J. If you used Schedule J for 2000 but not 2001 nor 2002, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, 18 line 40*; Form 1040A, line 26*; or Form 1040EZ, line 10 . . . If you used Schedule J to figure your tax for 2002, enter the amount from line 16 of your 2002 Schedule J. If you used Schedule J for 2001 but not 2002, enter the amount from line 4 of your 2001 Schedule J. Otherwise, enter the tax from your 2001 Form 1040, line 40*; Form 1040A, line 26*; or Form 1040EZ, line 11 19 If you used Schedule J to figure your tax for 2002, enter the amount from line 4 of your 2002 Schedule J. Otherwise, enter the tax from your 2002 20 Form 1040, line 42*; Form 1040A, line 28*; or Form 1040EZ, line 10 *Do not include tax from Form 4972 or 8814 or from recapture of an education credit. Also, do not include alternative minimum tax from Form 1040A. 21 21 Add lines 18 through 20. . 22 Subtract line 21 from line 17. Also include this amount on Form 1040, line 41. Caution. Your tax may be less if you figure it using the 2003 Tax Table, Tax Rate Schedules, Qualified Dividends



and Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax.

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99

Credit for the Elderly or the Disabled

► Attach to Form 1040.

You may be able to take this credit and reduce your tax if by the end of 2003:

► See Instructions for Schedule R (Form 1040).

OMB No. 1545-0074

2003
Attachment
Sequence No. 16

Name(s) shown on Form 1040

Your social security number

• You were age 65 or older	r or	 You were under age 65, you retired on permanent and total disability you received taxable disability income. 	lity,	and
But you must also meet of	her test	s. See page R-1.		
In most cases, the IRS	S can fi	gure the credit for you. See page R-1.		
Part I Check the Box	for You	ur Filing Status and Age		
If your filing status is:	An	d by the end of 2003: Check onl	y or	ne box:
Single, Head of household, or Qualifying widow(er)	1	You were 65 or older		
	3	Both spouses were 65 or older	3	
	4	Both spouses were under 65, but only one spouse retired on permanent and total disability	4	
Married filing jointly	5	Both spouses were under 65, and both retired on permanent and total disability	5	
	6	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	
	7	One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7	
Married filing	8	You were 65 or older and you lived apart from your spouse for all of 2003	8	
separately	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2003	9	
Did you check box 1, 3, 7,	Yes —	Skip Part II and complete Part III on back.		
	No —	Complete Parts II and III.		
Part II Statement of P	ermane	ent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or	r 9 a	above.)
		ment for this disability for 1983 or an earlier year, or you filed or got 1983 and your physician signed line B on the statement, and		
		ed condition, you were unable to engage in any substantial gainful activ		
• If you checked this	box, yo	ou do not have to get another statement for 2003.		
• If you did not chec	k this b	ox, have your physician complete the statement on page R-4. You mu	ıst	

keep the statement for your records.

Schedule R (Form 1040) 2003 Page 2

Pai	Till Figure Your Credit	
10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750	10
	Did you check box 2, 4, 5, 6, or 9 in Part I? Yes You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.	
11	 If you checked (in Part I): Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 	11
	For more details on what to include on line 11, see page R-3.	
12	If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10	12
13 a	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2003. Nontaxable part of social security benefits and	
u	Nontaxable part of railroad retirement benefits treated as social security (see page R-3).	
b	Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3).	
С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	
14	Enter the amount from Form 1040, line 35	
15	If you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	
16	Subtract line 15 from line 14. If zero or less, enter -0-	
17	less, enter -0	
18 19	Add lines 13c and 17	18
20	go to line 20	19 20
21 22	Enter the amount from Form 1040, line 43	
23	the total	23
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 46	24

SCHEDULE SE (Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2003

Attachment
Sequence No. 17

Department of the Treasury Internal Revenue Service (99)

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

Social security number of person with self-employment income ►

Who Must File Schedule SE

Name of person with self-employment income (as shown on Form 1040)

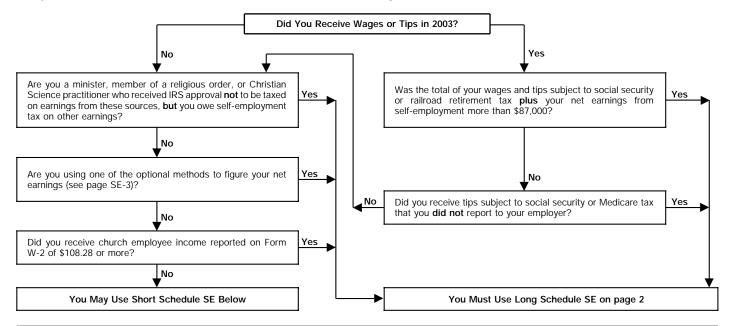
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 55.

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



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

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2	
3	Combine lines 1 and 2	3	
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4	
5	Self-employment tax. If the amount on line 4 is:		
	• \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55.	5	
	 More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the result. Enter the total here and on Form 1040, line 55. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 28 6		

Schedule SE (Form 1040) 2003	Attachment Sequence No. 17	Page 2
------------------------------	----------------------------	---------------

Schedule 3E (1 0111 1040) 2003	Attachment Sequence No. 17	rage
Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶	

Section B—Long Schedule SE

Part I	Self-Employment	Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line

	nd go to line 5a. Income from services you performed as a minister or a member of a religious order. See page SE-1.			oloyee
Α	If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Pa			
1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note . Skip this line if you use the farm optional method (see page SE-4)	1		
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2		
	Combine lines 1 and 2	4a 4b		
	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception . If less than \$400 and you had church employee income , enter -0- and continue ►	4c		
	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5b		
6	Net earnings from self-employment. Add lines 4c and 5b	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2003	7	87,000	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,000 or more, skip lines 8b through 10, and go to line 11			
	Unreported tips subject to social security tax (from Form 4137, line 9) Add lines 8a and 8b	8c		
9 10 11	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. Multiply the smaller of line 6 or line 9 by 12.4% (.124)	9 10 11		
12 13	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 55 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28	12		
Par	Optional Methods To Figure Net Earnings (see page SE-3)	W//////		
• Yo	n Optional Method . You may use this method only if: ur gross farm income ¹ was not more than \$2,400 or ur net farm profits ² were less than \$1,733.			
14 15	Maximum income for optional methods	14	1,600	00
Non	farm Optional Method. You may use this method only if:	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		
• Yo	ur net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm me ⁴ and			
• Yo	u had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.			
	tion. You may use this method no more than five times.			
16	Subtract line 15 from line 14	16		
17	Enter the smaller of: two-thirds (%) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17		

¹From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b. ²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.

 3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9. 4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.



Form **1116**

Department of the Treasury Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

20**03**

OMB No. 1545-0121

Attachment Sequence No. 19

Identifying number as shown on page 1 of your tax return Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below. a Passive income **d** Shipping income **a** Lump-sum distributions **b** High withholding tax h ☐ Section 901(j) income e Dividends from a DISC or former DISC interest **f** Certain distributions from a foreign i Certain income re-sourced by treaty sales corporation (FSC) or former **c** Financial services income j

General limitation income **FSC** k Resident of (name of country) ▶ Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession. Taxable Income or Loss From Sources Outside the United States (for Category Checked Above) Foreign Country or U.S. Possession (Add cols. A, B, and C.) Enter the name of the foreign country or U.S. Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions): Deductions and losses (Caution: See pages 9, 11, and 12 of the instructions): Expenses definitely related to the income on line 1 (attach statement) Pro rata share of other deductions not definitely related: a Certain itemized deductions or standard deduction (see instructions) **b** Other deductions (attach statement) . c Add lines 3a and 3b **d** Gross foreign source income (see instructions) e Gross income from all sources (see instructions) f Divide line 3d by line 3e (see instructions) . . **g** Multiply line 3c by line 3f. Pro rata share of interest expense (see instructions): a Home mortgage interest (use worksheet on page 12 of the instructions) **b** Other interest expense . . Losses from foreign sources Add lines 2, 3g, 4a, 4b, and 5 6 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 Part II Foreign Taxes Paid or Accrued (see page 12 of the instructions) Credit is claimed Foreign taxes paid or accrued for taxes (you must check one) Country In U.S. dollars In foreign currency (m) Paid (s) Other (w) Other (x) Total foreign Taxes withheld at source on: Taxes withheld at source on: (n) Accrued taxes paid or accrued (add cols. foreign taxes foreign taxes paid or paid or (o) Date paid (q) Rents (u) Rents (p) Dividends (r) Interest (t) Dividends (v) Interest accrued (t) through (w)) accrued and royalties and royalties or accrued Α В С Add lines A through C, column (x). Enter the total here and on line 9, page 2

Form 1116 (2003) Page **2**

Pa	rt III Figuring the Credit		
9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	
10	Carryback or carryover (attach detailed computation)	10	
11	Add lines 9 and 10	11	
12	Reduction in foreign taxes (see page 13 of the instructions)	12	
13	Subtract line 12 from line 11. This is the total amount of foreign taxes	available for credit	13
14	Enter the amount from line 7. This is your taxable income or (loss) from		
17	sources outside the United States (before adjustments) for the category		
	of income checked above Part I (see page 14 of the instructions)	14	
15	Adjustments to line 14 (see page 14 of the instructions)	15	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	
17	Individuals: Enter the amount from Form 1040, line 38. If you are a	1 1	
• •	nonresident alien, enter the amount from Form 1040NR, line 36.		
	Estates and trusts: Enter your taxable income without the deduction		
	for your exemption	17	
	Caution: If you figured your tax using the lower rates on qualified dividence 15 of the instructions.	ds or capital gains, see page	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1" .		18
19	Individuals: Enter the amount from Form 1040, line 41. If you are a amount from Form 1040NR, line 39.	nonresident alien, enter the	
	Estates and trusts: Enter the amount from Form 1041, Schedule G, line lines 36 and 37	1a, or the total of Form 990-T,	19
20	Caution : If you are completing line 19 for separate category g (lump-sum distribution Multiply line 19 by line 18 (maximum amount of credit)		20
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you a		
21	30 and enter this amount on line 31. Otherwise, complete the appropri page 16 of the instructions)	iate line in Part IV (see	21
Pa	rt IV Summary of Credits From Separate Parts III (see p		
22	Credit for taxes on passive income	22	
23	Credit for taxes on high withholding tax interest	23	
		24	
24	Credit for taxes on financial services income	24	
25	Credit for taxes on shipping income	25	
26	Credit for taxes on dividends from a DISC or former DISC and certain		
	distributions from a FSC or former FSC	26	
27	Credit for taxes on lump-sum distributions	27	
28	Credit for taxes on certain income re-sourced by treaty	28	
-			
29	Credit for taxes on general limitation income	29	
30	Add lines 22 through 29		30
			31
31	Enter the smaller of line 19 or line 30		32
32	Reduction of credit for international boycott operations. See instruction		
33	Subtract line 32 from line 31. This is your foreign tax credit. Enter her	e and on Form 1040, line 44;	22

Form **2106**

Employee Business Expenses

► See separate instructions.

•

OMB No. 1545-0139

2003

Attachment
Sequence No. 54

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

Your name

Occupation in which you incurred expenses

Social security number

			Column A	Columi	n B
Ste	p 1 Enter Your Expenses		Other Than Meals and Entertainment	Meals and Entertainment	
1	Vehicle currence from line 22 or line 20 /Durel medi corriere. Con				
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1			
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2			
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3			
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4			
5	Meals and entertainment expenses (see instructions)	5			
6	Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6			
	Note: If you were not reimbursed for any expenses in Step 1, s	kip li	ine 7 and enter the amo	ount from line 6	on line
7	Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7			
Ste	p 3 Figure Expenses To Deduct on Schedule A (Form 10	40)			
8	Subtract line 7 from line 6. If zero or less, enter -0 However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7	8			
	Note: If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.				
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.)	9			
10	Add the amounts on line 9 of both columns and enter the total her Schedule A (Form 1040), line 20. (Fee-basis state or local gov performing artists, and individuals with disabilities: See the instruwhere to enter the total.)	ernm ction	ent officials, qualified s for special rules on	10	

Form 2106 (2002) Page **2**

Par	t II Vehicle Expenses					
	tion A—General Information (claiming vehicle expenses.)	(You	must complete this section if you		(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was pl	aced	in service	11	1 1	/ /
12	•		ng 2002	12	miles	miles
13				13	miles	miles
14			B by line 12	14	%	%
15			tance	15	miles	miles
16				16	miles	miles
17	Other miles. Add lines 13 and 16	and	subtract the total from line 12	17	miles	miles
18	Do you (or your spouse) have an	other	vehicle available for personal use? .			☐ Yes ☐ No
19			during off-duty hours?			☐ Yes ☐ No
20		-	deduction?			☐ Yes ☐ No
21	If "Yes," is the evidence written?					☐ Yes ☐ No
		te (S	ee the instructions for Part II to fir	nd ou	t whether to comple	ete this section or
	Modeline 12 hor 2/1/ 6 / 2/5)				100	
22	Multiply line 13 by 36½¢ (.365)	•	(a) Vahiala 1		22	siala 2
Sec.	tion C—Actual Expenses		(a) Vehicle 1		(b) Veh	nicie 2
23	Gasoline, oil, repairs, vehicle	23				
	insurance, etc	24a				
	Vehicle rentals	24b				
	Inclusion amount (see instructions) Subtract line 24b from line 24a	24c				
С		240	<u> </u>			
25	Value of employer-provided					
	vehicle (applies only if 100% of					
	annual lease value was included on Form W-2—see instructions)	25				
26	Add lines 23, 24c, and 25	26				
27	Multiply line 26 by the					
21	percentage on line 14	27				
28	Depreciation. Enter amount					
20	from line 38 below	28				
29	Add lines 27 and 28. Enter total					
	here and on line 1	29				
	ction D—Depreciation of Vehi the vehicle.)	cles	(Use this section only if you owne	ed the	vehicle and are co	mpleting Section (
	·		(a) Vehicle 1		(b) Vel	nicle 2
30	Enter cost or other basis (see					
30	instructions)	30				
31	Enter section 179 deduction					
	and special allowance (see		<i>X////////////////////////////////////</i>			
	instructions)	31	<i>X////////////////////////////////////</i>			
32	Multiply line 30 by line 14 (see					
JZ	instructions if you claimed the					
	section 179 deduction or special					
	allowance)	32				
33	Enter depreciation method and					
	percentage (see instructions) .	33				
34	Multiply line 32 by the percentage					
	on line 33 (see instructions)	34	<i></i>			
35	Add lines 31 and 34	35			<i> </i>	
36	Enter the limit from the table in the line 36 instructions	36				
37	Multiply line 36 by the					
٠,	percentage on line 14	37	<i>X////////////////////////////////////</i>			
38	Enter the smaller of line 35 or line 37. Also enter this amount on line 39 above	20				

	CORRECTED	(99)		
Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145	Notice to Shareholder of Long-Term Capita		
	2003	For calendar year 2003, or othe regulated investment compai real estate investment tr	ny (RIČ) or the	
	Form 2439	beginning, 2 ending, 2		
Identification number of RIC or REIT	1a Total undistributed long-term capital ga	1b Post-May 5, 2003, gain	Сору А	
Shareholder's identifying number			Attach to Form 1120-RIC	
	1c Qualified 5-year gain	n 1d Unrecaptured sec. 1250 gair	or Form 1120-REIT	
Shareholder's name, address, and ZIP code				
	1e Section 1202 gain	on 1202 gain 1f Collectibles (28%) gain		
	2 Tax paid by the RIC \$	or REIT on the box 1a gains	Reduction Act Notice, see back o Copies A and D.	

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service

Child and Dependent Care Expenses

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0068 Attachment

Sequence No. 21

Department of the Treasury Internal Revenue Service (99) Name(s) shown on Form 1040

Your social security number

	ependent Care Ber		ying Person(s)		I Expenses	Earned Incom
Par		rganizations Who Propose space, use the bo		ou must com	piete this part.	
1	(a) Care provider's name		(b) Address apt. no., city, state, and ZIP of	code)	c) Identifying number (SSN or EIN)	er (d) Amount paid (see instructions)
	depe	Did you receive ndent care benefits?	No ————————————————————————————————————	Compl	lete only Part II	ne back next.
		as provided in your home ild and Dependent C		ment taxes. See	e the instructions	s for Form 1040, line 59.
2		ur qualifying person(s).		two qualifying	persons, see th	ne instructions.
	•	a) Qualifying person's name	Last	(b) Qualifying posecurity r	erson's social in	(c) Qualified expenses you nourred and paid in 2003 for the person listed in column (a)
3	person or \$6,000 for	olumn (c) of line 2. Do no two or more persons. I	f you completed Part I		9 (//////	
4	Enter your earned in	come			4	
5		, enter your spouse's ea the instructions); all oth			udent 5	
6 7		f line 3, 4, or 5 m Form 1040, line 35			6	
8		ecimal amount shown be	elow that applies to the	e amount on lin	ne 7	
	If line 7 is:		If line 7 is:			
	But no Over over	t Decimal amount is	But n Over over	ot Decima amount		
	\$0—15,000	.35	\$29,000—31,000	.27	_	
	15,000—17,000	.34	31,000—33,000			
	17,000—19,000	.33	33,000—35,000		8	× .
	19,000—21,000	.32	35,000—37,000			
	21,000—23,000 23,000—25,000	.31 .30	37,000—39,000 39,000—41,000			
	25,000—27,000	.29	41,000—43,000			
	27,000—29,000	.28	43,000—No lim			
9	Multiply line 6 by the the instructions	decimal amount on line	8. If you paid 2002 ex	penses in 2003	3, see 9	
0		m Form 1040, line 43, m	ninus any amount on F	orm 1040, line	44 10	
1		dependent care exper	ses. Enter the smalle	r of line 9 or line		
	here and on Form 10	140, line 45			11	

Page 2 Form 2441 (2003)

Part III Dependent Care Benefits Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were 12 reported to you as wages in box 1 of Form(s) W-2 13 Enter the amount forfeited, if any (see the instructions) 13 14 Subtract line 13 from line 12 14 15 Enter the total amount of qualified expenses incurred 15 in 2003 for the care of the qualifying person(s) . . . 16 Enter the **smaller** of line 14 or 15 16 17 Enter your earned income . . 17 Enter the amount shown below that 18 applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the 18 instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 17. Enter the **smallest** of line 16, 17, or 18. 19 **Excluded benefits.** Enter here the **smaller** of the following: 20 • The amount from line 19 or • \$5,000 (\$2,500 if married filing separately **and** you 20 were required to enter your spouse's earned income on line 18). Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, 21 line 7. On the dotted line next to line 7, enter "DCB" To claim the child and dependent care credit, complete lines 22-26 below. 22 Enter \$3,000 (\$6,000 if two or more qualifying persons) 23 23 Enter the amount from line 20 Subtract line 23 from line 22. If zero or less, stop. You cannot take the credit. 24 24 **Exception.** If you paid 2002 expenses in 2003, see the instructions for line 9 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown

on line 20 above. Then, add the amounts in column (c) and enter the total here . . .

form and complete lines 4-11

Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this

25

26

25

Form **2555**

Department of the Treasury Internal Revenue Service Foreign Earned Income

▶ See separate instructions.
▶ Attach to Form 1040.

OMB No. 1545-0067

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 Your social security number Part I **General Information** Your foreign address (including country) 2 Your occupation Employer's name ► 4a Employer's U.S. address ► b Employer's foreign address ► Employer is (check a ☐ A foreign entity **b** A U.S. company any that apply): **d** A foreign affiliate of a U.S. company e ☐ Other (specify) ► 6a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form. ▶ **b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here \blacktriangleright \Box and go to line 7. d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶ Of what country are you a citizen/national? ▶ 8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶ List your tax home(s) during your tax year and date(s) established. ▶ Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed. Part II Taxpayers Qualifying Under Bona Fide Residence Test (See page 2 of the instructions.) Date bona fide residence began ► , and ended ► , 10 Kind of living guarters in foreign country ▶ a ☐ Purchased house b ☐ Rented house or apartment c ☐ Rented room **d** Quarters furnished by employer b If "Yes," who and for what period? ▶ 13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence **b** Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) \square Yes \square No If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part. If you were present in the United States or its possessions during the tax year, complete columns (a)-(d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040. (d) Income earned in U.S. on business (attach computation) (c) Number of (c) Number of (d) Income earned in (b) Date left (b) Date left days in U.S. on business days in U.S. on business U.S. on business (attach computation) arrived in U.S. arrived in U.S 15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶..... **b** Enter the type of visa under which you entered the foreign country. ▶ c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation \square Yes \square No e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. >

Form 2555 (2003) Page 2

Part III Taxpayers Qualifying Under Physical Presence Test (See page 2 of the instructions.) 16 17 Enter your principal country of employment during your tax year. ▶ If you traveled abroad during the 12-month period entered on line 16, complete columns (a)- (f) below. Exclude travel between 18 foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040. (d) Full days (e) Number of (f) Income earned in LLS

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	present in country	days in U.S. on business	ach

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2003 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2003, no matter when you performed the service

	2003 Foreign Earned Income	Amount (in U.S. dollars)	
а	Total wages, salaries, bonuses, commissions, etc	19 20a 20b	
21 a	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined): Home (lodging)	21a	
b	Meals	21b	
	Car	21c	
a b c d e	Allowances, reimbursements, or expenses paid on your behalf for services you performed: Cost of living and overseas differential Family Education Home leave Quarters For any other purpose. List type and amount. 22a 22b 22c 22c 22d 22d 22d 22d 22e 22e		
g 23	Add lines 22a through 22f	22g 23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2003 foreign earned income	26	

Form 2555 (2003) Page **3**

Pa	rt V	All Taxpayers			
27	Are you	ne amount from line 26	27		
		Complete Part VI. Go to Part VII.			
Pa	rt VI	Taxpayers Claiming the Housing Exclusion and/or Deduction			
28 29	Numbe year (se	d housing expenses for the tax year (see instructions)	28		
30 31	Subtrac	\$30.77 by the number of days on line 29. If 365 is entered on line 29, enter \$11,233.00 here at line 30 from line 28. If the result is zero or less, do not complete the rest of this part	30		
32	or any of Enter e	of Part IX			
33	Divide I	ine 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do er more than "1.000"	33	× •	
34		g exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the	34		
	Note:	on line 32. Also, complete Part VIII	34		
Pa	rt VII	Taxpayers Claiming the Foreign Earned Income Exclusion			
35	Maximu	ım foreign earned income exclusion	35	\$80,000	00
36	•	completed Part VI, enter the number from line 29.			
	fall w	ithin your 2003 tax year (see the instructions for line 29).	_(//////		
37	Other	36 and the number of days in your 2003 tax year (usually 365) are the same, enter "1.000." wise, divide line 36 by the number of days in your 2003 tax year and enter the result decimal (rounded to at least three places).	37	× •	
38	Multiply	line 35 by line 37	38		
39 40	Subtrac Foreign	et line 34 from line 27	39 40		
	rt VIII	Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion	1.0	Both	
41		es 34 and 40	41		
42	to the e	ions allowed in figuring your adjusted gross income (Form 1040, line 34) that are allocable excluded income. See instructions and attach computation	42		
43	Next to	the amount enter "Form 2555." On Form 1040, subtract this amount from your income at total income on Form 1040, line 22	43		
Pa	rt IX	Taxpayers Claiming the Housing Deduction— Complete this part only if (a) ling 34 and (b) line 27 is more than line 41.		s more than lir	ne
44	Subtrac	et line 34 from line 31	44		
45	Subtrac	et line 41 from line 27	45		
46		ne smaller of line 44 or line 45	46		
		If line 45 is more than line 46 and you could not deduct all of your 2002 housing deduction because of the 2002 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.			
47	Housing	g deduction carryover from 2002 (from worksheet on page 4 of the instructions)	47		
48	line 33.	g deduction . Add lines 46 and 47. Enter the total here and on Form 1040 to the left of Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments d on that line	48		

Form **2555-EZ**

Name shown on Form 1040

Department of the Treasury Internal Revenue Service

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-1326

Attachment Sequence No. **34A**

Your social security number

You May Use This Form If You:

Part I

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$80,000 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Tests To See If You Can Take the Foreign Earned Income Exclusion

If you answered "No," you meet this test. Fill in line 1b and then go to line 3. If you answered "No," you do not meet this test. Go to line 2 to see if you meet the Physical Presence Test. If you answered "No," you do not meet this test. Go to line 2 to see if you meet the Physical Presence Test. Physical Presence Test	1	Bona Fide Residence Test							
If you answered "No," you do not meet this test. Go to line 2 to see if you meet the Physical Presence Test. Inter the date your bona fide residence began ►	а	(see page 2 of the instruction	see page 2 of the instructions)?						
Physical Presence Test a Were you physically present in a foreign country or countries for at least 330 full days during— 2003 or									
a Were you physically present in a foreign country or countries for at least 330 full days during— 2003 or any other period of 12 months in a row starting or ending in 2003? If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3. If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above. The physical presence test is based on the 12-month period from Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2. If you answered "No," you cannot take the exclusion. Do not file this form. Part II General Information Your foreign address (including country) 5 Your occupation 4 Your foreign address (including country) 5 Your occupation 9 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address C Other (specify) C Other (specify) If you did not file Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you did not file Form 2555 or 2555-EZ after 1981, check here If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the revocation was effective. If you answered "Yes," enter the tax year for which the	h								
a Were you physically present in a foreign country or countries for at least 330 full days during— { 2003 or any other period of 12 months in a row starting or ending in 2003? }	b	Litter the date your bona no	te residence began >, and	ended (see mstruction					
2003 or	2	Physical Presence Test	Physical Presence Test						
any other period of 12 months in a row starting or ending in 2003?} If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3. If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above. If you answered Est above. If you answered Est above. If you answered Est was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies?.	а	,	,) full days during—					
If you answered "No," you do not meet this test. You cannot take the exclusion unless you meet the Bona Fide Residence Test above. b The physical presence test is based on the 12-month period from through hrough through through through through through through through through t		2003 or any other period of 12 mc	onths in a row starting or ending in 2003?		🗌 Yes 🗎 No				
through ► Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies?		• If you answered "No," yo	u do not meet this test. You cannot take the e		meet the				
Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2. If you answered "No," you cannot take the exclusion. Do not file this form. Part II General Information Your foreign address (including country) 5 Your occupation Fundamental Properties (check any that apply): a A U.S. business. b A foreign business. c Other (specify) ► 10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. b If you did not file Form 2555 or 2555-EZ after 1981, check here ► b If you did not file Form 2555 or 2555-EZ after 1981, check here ► d If you answered "Yes," enter the tax year for which the revocation was effective. ► List your tax home(s) during 2003 and date(s) established. ►	b			throug	ıh ▶				
residence or physical presence, whichever applies? If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2. If you answered "No," you cannot take the exclusion. Do not file this form. Part II General Information	_	1 3 F			·				
General Information 4 Your foreign address (including country) 5 Your occupation 6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business	3	residence or physical presence, whichever applies?							
4 Your foreign address (including country) 5 Your occupation 6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business									
6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business	Pa	rt II General Info	ormation						
6 Employer's name 7 Employer's U.S. address (including ZIP code) 8 Employer's foreign address 9 Employer is (check any that apply): a A U.S. business									
9 Employer is (check any that apply): a A U.S. business	4	Your foreign address (including	country)		5 Your occupation				
9 Employer is (check any that apply): a A U.S. business									
9 Employer is (check any that apply): a A U.S. business									
a A U.S. business	6	Employer's name	7 Employer's U.S. address (including ZIP code)	8 Employer's foreign	address				
a A U.S. business									
a A U.S. business									
a A U.S. business		Employer is Johnsk any that	annia).						
b A foreign business			113,						
c Other (specify) ►	-								
10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ □ and go to line 11a now. c Have you ever revoked the foreign earned income exclusion?									
c Have you ever revoked the foreign earned income exclusion?									
d If you answered "Yes," enter the tax year for which the revocation was effective. ► 11a List your tax home(s) during 2003 and date(s) established. ►	b	If you did not file Form 255!	5 or 2555-EZ after 1981, check here ▶ 🔲 💮 ar	nd go to line 11a now	I.				
11a List your tax home(s) during 2003 and date(s) established. ▶		•	•						
		3	•						
b Of what country are you a citizen/national? ▶	11a	List your tax home(s) during	2003 and date(s) established. ►						
	b	Of what country are you a c	citizen/national? ▶						

Cat. No. 13272W

Form 3468

Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2003

Attachment Sequence No. **52**

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

Identifying number

Par	t Current Year Credit		
1	Rehabilitation credit (see instructions for requirements that must be me	et):	
a	Check this box if you are electing under section 47(d)(5) to take you expenditures into account for the tax year in which paid (or, for self-rehadilized). See instructions. Note: This election applies to the current tax years. You may not revoke this election without IRS consent.	abilitated property, when tax year and to all later▶□	
	Enter the amount of qualified rehabilitation expenditures and multiply by		1b
	Pre-1936 buildings		1c
C			
	(1) Enter the assigned NPS project number or the pass-through entity employer identification number (see instructions)		
	(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)		
d	(1) Enter the date on which the 24- or 60-month measuring period begins// and end		
	(2) Enter the adjusted basis of the building as of the beginning date above		
	(or the first day of your holding period, if later)	\$ 	
	(3) Enter the amount of the qualified rehabilitation expenditures incurred		
	or treated as incurred, during the period on line 1d(1) above		
е	Rehabilitation credit from an electing large partnership (Schedule K-1 (I	Form 1065-B), box 9) .	1e
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	× 10% (.10)	2
3	Reforestation credit. Enter the amortizable basis of qualified		
	timber property acquired during the tax year (see instructions) \$	× 10% (.10)	3
4	Credit from cooperatives. Enter the unused investment credit from coopera		4
5 Do:	Current year credit. Add lines 1b through 4	out if you complete Der	5
Par	· · · · · · · · · · · · · · · · · · ·		6
6	Regular tax before credits (see instructions)		7
7	Alternative minimum tax (see instructions)		8
8 9a	Add lines 6 and 7		
b	Credit for child and dependent care expenses (Form 2441, line 11)	9b	
C	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	9c	
Ч	Education credits (Form 8863, line 18)	9d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	9e	
f	Child tax credit (Form 1040, line 49)	9f	
q	Mortgage interest credit (Form 8396, line 11)	9g	
h	Adoption credit (Form 8839, line 18)	9h	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i	
j	Possessions tax credit (Form 5735, line 17 or 27)	9j	
k	Credit for fuel from a nonconventional source	9k	
I	Qualified electric vehicle credit (Form 8834, line 20)	91	
m	Add lines 9a through 9I		9m
10	Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 a	nd enter -0- on line 15	10
11	Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0-	11	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12	
13	Tentative minimum tax (see instructions)	13	
14	Enter the greater of line 12 or line 13		14
15			15
16	Credit allowed for the current year. Enter the smaller of line 5 or line 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2G, line 2G; or the applicable line of your return. If line 15 is smaller than	2a; Form 1041, Schedule	14

Form 2555-EZ (2003) Page **2**

Pa		ent in the United S s or its possessions du	States— Complete this pairing 2003.	art if yo	ou we	ere in the	
12	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	earned in U.S. attach computat	tion)		
Pa	rt IV Figure You	r Foreign Earned I	ncome Exclusion				
13	Maximum foreign earned i	ncome exclusion			13	\$80,000	00
14	Enter the number of days	in your qualifying period that	fall within 2003 . 14	days			
15	Did you enter 365 on line Yes. Enter "1.000."	14?)		15	V	
		365 and enter the result as ed to at least three places).	}		15	× .	
16	Multiply line 13 by line 15				16		
17			you earned and received in 2003 040, line 7		17		
18	parentheses on Form 1040		er of line 16 or line 17 here an nter "2555-EZ." On Form 1040, suk	tract	18		



Internal Revenue Service

Department of the Treasury
Service (99)

General Business Credit

► See instructions on pages 3 and 4.

Attach to your tax return.

OMB No. 1545-0895

Attachment Sequence No. 22

Name(s) shown on return Identifying number Part I **Current Year Credit** 1a 1b Current year welfare-to-work credit (Form 8861) 1c 1d 1e Current year credit for increasing research activities (Form 6765) 1f Current year low-income housing credit (Form 8586) 1g Current year enhanced oil recovery credit (Form 8830) 1h 1i Current year renewable electricity production credit (Form 8835) 1j 1k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) 11 1m Current year credit for small employer pension plan startup costs (Form 8881) 1n Current year credit for employer-provided child care facilities and services (Form 8882) . . . 10 1p Current year credit for contributions to selected community development corporations (Form 8847) 1q Current year trans-Alaska pipeline liability fund credit (see instructions). 1r Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . 2 Passive activity credits included on line 2 (see instructions) 3 4 4 5 Passive activity credits allowed for 2003 (see instructions) 5 6 Carryforward of general business credit to 2003. See instructions for the schedule to attach. Carryback of general business credit from 2004 (see instructions) Part II Allowable Credit Regular tax before credits (see instructions) 10 10 11 12b Credit for child and dependent care expenses (Form 2441, line 11) . Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) 12c Education credits (Form 8863, line 18) 12d 12e Credit for qualified retirement savings contributions (Form 8880, line 14) 12f Mortgage interest credit (Form 8396, line 11) 12g g Adoption credit (Form 8839, line 18) 12h 12i District of Columbia first-time homebuyer credit (Form 8859, line 11) 12j Possessions tax credit (Form 5735, line 17 or 27) 12k Credit for fuel from a nonconventional source **12**I Qualified electric vehicle credit (Form 8834, line 20) 12m m Add lines 12a through 12l 13 Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 14 14 Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-15 Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) 15 16 16 Enter the greater of line 15 or line 16 17 17 Subtract line 17 from line 13. If zero or less, enter -0- 18 18 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 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization 19

Credit for Federal Tax Paid on Fuels

Attachment Sequence No. 23

OMB No. 1545-0162

Department of the Treasury Internal Revenue Service

► See the Instructions on page 3.

► Attach this form to your income tax return.

Taxpayer identification number

Name (as shown on your income tax return)

- Caution: You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).
 - Sales by gasoline wholesale distributors cannot be claimed on Form 4136. Instead, use Schedule 4 (Form 8849) or Schedule C. line 11 (Form 720) to make these claims.

	or seriedale e, line in (Form 720) to make	c triese er	uii ii 3.			
1	Nontaxable Use of Gasoline and Gasohol					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Off-highway business use of gasoline		\$.184)	\$	
b	Use of gasoline on a farm for farming purposes		.184	}		362
С	Other nontaxable use of gasoline		.184 .184	J		
d	10% gasohol		.132		\$	359
e	7.7% gasohol		.14396			375
f	5.7% gasohol		.15436			376
2	Nontaxable Use of Aviation Gasoline					
		(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
а	Use in commercial aviation (other than foreign trade)		\$.15		\$	354
	Other nontaxable use		.194 .194	}		324
3	Nontaxable Use of Undyed Diesel Fuel					
	exported, the required proof of export. Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim check here	did conta 	ain visible ev			
	on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).	of use	Rate	Gallons	Amount of credit	CRN
	vertues oney mane these stanne (ess line s).		\$.244	}	\$	360
а	Nontaxable use	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.244	J		
b	Use in trains		.20			353
с 4	Use in certain intercity and local buses		.17			350
4	Nontaxable Use of Undyed Kerosene					
	Claimant has the name and address of the person(s) who sexported, the required proof of export.			e claimant and the date(s	s) of the purchase(s) and	d if
	Claimant certifies that the kerosene did not contain visible exception. If any of the kerosene included in this claim did here	d contain v	risible evidenc			
	Caution: Claims cannot be made on line 4 for kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
			\$.244	<u> </u>	\$	346
	Nontaxable use		.244	_		545

orm	4136 (2003)						Page	2
5	Nontaxable Use of Aviation Fuel							
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit (e)	
						\$	355	
а	Use in commercial aviation (other than foreign trade)		\$.175				_
b	Other nontaxable use			.219			369	
	Other nontaxable uses			.044			377	_
6	Sales by Registered Ultimate Vendors of Undyed	Diesel Fu	ıel	UV Re	gistration No. 🕨	•		_
	Claimant sold the diesel fuel at a tax-excluded price, repair buyer to take the claim; and obtained the required certific certificate is false. See the instructions for additional informal Claimant certifies that the diesel fuel did not contain visible Exception. If any of the diesel fuel included in this claim did contain visible exception.	cate from ation to be evidence	the bu e subr of dye	uyer and has mitted. e.	s no reason to be	lieve any information	n in the	
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit CRN	
а	Use on a farm for farming purposes		\$.244		\$	360)
h	Hee by a state or local government			244				
b	Use by a state or local government	<u> </u>	1	.244 LIV Po	gistration No. ▶	<u>, </u>		_
7	Sales by Registered Ultimate Vendors of Undyed	Kerosene)		gistration No.	•		_
	Claimant certifies that the kerosene did not contain visible (Exception. If any of the kerosene included in this claim did co	evidence o Intain visibl	of dye. e evid	ence of dye,	attach a detailed e	xplanation and check	here ► [
		(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit (e)	
а	Use on a farm for farming purposes		\$.244		\$		
b	Use by a state or local government			.244		}	346	
С	Sales from a blocked pump			.244		J		
8	Nontaxable Use of Liquefied Petroleum Gas (LPG)	in Certa	in Bu					_
	·	(a) Type of use		(b) Rate	(c) Gallons	(d) Amount of cre	dit (e)	
а	Use in certain intercity and local buses		\$.062		\$	352	
b	Use in qualified local buses or school buses			.136			361	
9	Gasohol Blending	<i>\////////////////////////////////////</i>	1					_
	Claimant bought gasoline taxed at the full rate and blenclaimant's trade or business. For each batch of gasoho gasoline and alcohol used to make the gasohol and to supp	l, claimant	has	the required				
		(a) Rate		(b)	Gallons of (c)	(d) Amount of cre		
		Kate		Gasoline		(col. (a) × col. (b)) CRN	_

			, ,	Gallo	ns of		(d)		
			(a) Rate	(b) Gasoline	(c) Alcoh	ol	Amount of cree (col. (a) × col. ((e) CRN
а	10% gasohol	\$.03734				\$		356
b	7.7% gasohol		.02804						357
С	5.7% gasohol		.02031						363
10	Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 67 (also check box b on line 67); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ► 10 \$								

Social Security and Medicare Tax on Unreported Tip Income See instructions on back.

Name of person who received tips (as shown on Form 1040). If married, complete a separate Form 4137 for each spouse with unreported tips.

OMB No. 1545-0059

Attachment Sequence No. **24**

Social security number

Department of the Treasury Internal Revenue Service

► Attach to Form 1040.

lame	e(s) of employer(s) to whom you were required to, but did not, report your tips:				
					1
1	Total cash and charge tips you received in 2003 (see instructions)	. 1			
2	Total cash and charge tips you reported to your employer in 2003	. 2			
3	Subtract line 2 from line 1. This amount is income you must include in the total on Form 104 line 7	0, 3			
4	Cash and charge tips you received but did not report to your employer because the total waless than \$20 in a calendar month (see instructions)	as 4			
5	Unreported tips subject to Medicare tax. Subtract line 4 from line 3. Enter here and on line of Schedule U below	. 5			
6	Maximum amount of wages (including tips) subject to social security tax. 6 87,000	00			
7	Total social security wages and social security tips (total of boxes 3 and 7 on Form(s) W-2) or railroad retirement (tier 1) compensation .				
8	Subtract line 7 from line 6. If line 7 is more than line 6, enter -0- here and on line 9 and go to line 1	11 8			
9	Unreported tips subject to social security tax. Enter the smaller of line 5 or line 8 here and cline 1 of Schedule U below. If you received tips as a Federal, state, or local government employee, see instructions	n			
		10			
0	Multiply line 9 by .062	. 10			
1	Multiply line 5 by .0145	. 11			
2	Add lines 10 and 11. Enter the result here and on Form 1040, line 56	▶ 12			
or	Paperwork Reduction Act Notice, see instructions on back.		Fo	orm 4137	(2003
	Do Not Detach				
	HEDULE U orm 1040) U.S. Schedule of Unreported Tip Income	ļ			
epar	rtment of the Treasury For crediting to your social security record		2	003	
	te: The amounts you report below are for your social security record. This record is used to fi	gure any i	benefits,	based or	ı you
Print	earnings, payable to you and your dependents or your survivors. Fill in each item accurate tor type name of person who received tip income (as shown on Form 1040)	_		ty numbei	
11110	t of type hame of person who received up income (as shown on Form 1040)	300	iai sccuii	iy number	
ddi	ress (number, street, and apt. no., or P.O. box if mail is not delivered to your home) Occupation	-			
City,	, town or post office, state, and ZIP code				
	Unreported tips subject to social security tax. Enter the amount from line 9 (Form 4137) above . I				
(Unreported tips subject to Medicare tax. Enter the amount from line 5 (Form 4137) above Please do not write in this space	2			
	<i>,</i>				
	DIA				
	DLN—				

Department of the Treasury Internal Revenue Service

Depreciation and Amortization (Including Information on Listed Property)

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0172

Attachment Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

_									
Pai			ertain Property Und ted property, comp			u com	plete Part	· <i>I.</i>	
1	Maximum amount. S		1	\$100,000					
				-				2	72007000
2			placed in service (see	. •				3	\$400,000
3 4			perty before reduction ne 3 from line 2. If zei					4	\$ 100,000
5			ract line 4 from line 1						
3			instructions				mameu	5	
		Description of prop		(b) Cost (business) Elected cos		
6		1		(,,	3,	,-	,		
	Listed property. Fate	or the consequent	from line 20		7				
7			from line 29			and 7		8	
8			property. Add amounts					9	
9			aller of line 5 or line 8					10	
10			from line 13 of your aller of business income (tructions)	11	
11 12			dd lines 9 and 10, bu					12	
13			2004. Add lines 9 and 1			all lille	11	12	
	e: Do not use Part II o								<u> </u>
			lowance and Othe			not inc	·lude liste	d pro	nerty)
				•				a pro	porty.j
14			r qualified property (ige 3 of the instructio			J		14	
15			l) election (see page					15	
16			S) (see page 4 of the					16	
			Do not include liste				f the instr		inc)
rai	I III IVIACKS DE	epreciation (i		ection A	(Зее ра	ge 4 0	i tile ilisti	uctic	JIIS.)
								17	
17			ced in service in tax y						\ ////////////////////////////////////
18			8(i)(4) to group any as et accounts, check he			_	the tax		
			in Service During 2		 Usina tk		oral Dopre	ciati	//////////////////////////////////////
	Section B—/	(b) Month and	(c) Basis for depreciation			ie Gen	стат Берге	Ciatio	Jii Systeili
	Classification of property	year placed in service	(business/investment use only—see instructions)	(d) Recovery period	(e) Conv	ention	(f) Metho	d	(g) Depreciation deduction
19a	3-year property								
b	5-year property								
C	7-year property								
d	10-year property								
e	15-year property								
f	20-year property	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>							
g	25-year property			25 yrs.			S/L		
h	Residential rental			27.5 yrs.	MN	1	S/L		
	property			27.5 yrs.	MN	1	S/L		
i	Nonresidential real			39 yrs.	MN	1	S/L		
	property				MN		S/L		
	Section C—As	ssets Placed i	n Service During 20	03 Tax Year U	sing the	Altern	ative Dep	recia	tion System
20a	Class life						S/L		
b	12-year			12 yrs.			S/L		
С	40-year			40 yrs.	MN	1	S/L		
Pa	t IV Summary (s	see page 6 o	f the instructions)						
21	Listed property. Ente							21	
22			ies 14 through 17, line			(g) and	 line 21		
			es of your return. Partr					22	
23			ed in service during t	•	<u> </u>		•		
			outable to section 263						<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>

Form 4562 (2003) Page **2**

property used for entertainment, recreation, or amusement.)

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and

Part V

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? \square Yes \square No 24b If "Yes," is the evidence written? \square Yes \square No (c) Business/ Elected Basis for depreciation investment Method/ Type of property (list Date placed in Cost or other Recovery Depreciation section 179 use percentage (business/investment vehicles first) service basis Convention deduction use only) cost 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 Property used more than 50% in a qualified business use (see page 6 of the instructions): % % Property used 50% or less in a qualified business use (see page 6 of the instructions): % S/L -% S/L -% S/L -28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. 28 Add amounts in column (i), line 26. Enter here and on line 7, page 1. 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. (d) 30 Total business/investment miles driven during Vehicle 1 Vehicle 2 Vehicle 3 Vehicle 4 Vehicle 5 Vehicle 6 the year (do not include commuting milessee page 2 of the instructions) Total commuting miles driven during the year 31 Total other personal (noncommuting) 32 miles driven Total miles driven during the year. 33 Add lines 30 through 32. . . . Yes No Yes No Yes No Yes No Yes No Yes No Was the vehicle available for personal 34 use during off-duty hours? Was the vehicle used primarily by a 35 more than 5% owner or related person? 36 Is another vehicle available for personal use? Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions). No 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, 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 39 Do you provide more than five vehicles to your employees, obtain information from your employees about Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.). Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles. Part VI **Amortization** (e) **(f)** Amortization for (b) (c) Amortizable Amortization Date amortization Code Description of costs period or section beains amount this year Amortization of costs that begins during your 2003 tax year (see page 9 of the instructions): Amortization of costs that began before your 2003 tax year. 43 43 Total. Add amounts in column (f). See page 9 of the instructions for where to report 44 44

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

Attachment Sequence No. **26**

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes.) Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged

	from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D									
						Properti	26			
			Α		' B	Тореги			D	
2	Cost or other basis of each property	2								
	Insurance or other reimbursement (whether or not									
3	you filed a claim) (see instructions)	3								
	Note: If line 2 is more than line 3, skip line 4.									
4	Gain from casualty or theft. If line 3 is more than									
•	line 2, enter the difference here and skip lines 5									
	through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did									
	not claim, or you received payment for your loss in									
	a later tax year	4								
		_								
5	Fair market value before casualty or theft	5								
,	Fair market value after casualty or theft	6								
6	Fall market value after casualty of them									
7	Subtract line 6 from line 5	7								
•										
8	Enter the smaller of line 2 or line 7	8								
9	Subtract line 3 from line 8. If zero or less,									
	enter -0	9								
								10		
10	Casualty or theft loss. Add the amounts on line 9 in c	olumr	is A through D					10		
11	Enter the smaller of line 10 or \$100							11		
11	Enter the smaller of line 10 of \$100									
12	Subtract line 11 from line 10							12		
	Caution: Use only one Form 4684 for lines 13 throug									
13	Add the amounts on line 12 of all Forms 4684							13		
14	Add the amounts on line 4 of all Forms 4684							14		
15	• If line 14 is more than line 13, enter the difference	here a	and on Schedule	D. Do r	not)					
	complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go	to lin	0 16		} .			15		
	 If line 14 is less than line 13, enter -0- here and get If line 14 is equal to line 13, enter -0- here. Do not 			hic coct	ion					
	in mile 14 is equal to mile 13, effet -0- fiele. Do not	COM	nere me rest of th	ins sect	ion. 🕽					
16	If line 14 is less than line 13, enter the difference.							16		
10	i into 14 to 1633 than into 13, enter the unference.									
17	Enter 10% of your adjusted gross income from Form	1040,	line 35. Estates	and trus	sts, see ins	structions		17		
	, ,						-	_	T	
18	Subtract line 17 from line 16. If zero or less, enter -0-				•	m 1040),	line 19.			
	Estates and trusts, enter the result on the "Other ded	luction	ns" line of your ta	x return	<u></u>			18		

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

Identifying number

	CTION B—Business and Income-Producin						'			
	rt I Casualty or Theft Gain or Loss (Use					_				
19	Description of properties (show type, location, and dataged from the same casualty or theft.	ate aco	quired for each	n prop	erty). Use a s	eparate	e line for eacl	n prope	erty lost or da	m-
	Property A									
	Property B									
	Property D									
	Froperty D					Prop	erties			
			Α		В		С		D	
20	Cost or adjusted basis of each property	20								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21								
	Note: If line 20 is more than line 21, skip line 22.									
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								
23	Fair market value before casualty or theft	23								
24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25				-				
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								
27	Subtract line 21 from line 26. If zero or less, enter -0-	27								
28	Casualty or theft loss. Add the amounts on line 27. Ent				29 or line 34	(see in	nstructions).	28		
Pa	rt II Summary of Gains and Losses (from	n sep	arate Parts	l)			asualties or the		(c) Gains fr	om
	(a) Identify casualty or theft				(i) Trade, bus rental or roy property	alty ((ii) Incom producing employee pr	and	casualties or includible in ir	thefts
	Casualty or The	ft of	Property H	eld (One Year o	r Les	S		I	
29					()	()		
				30	()	(1)		
30	Totals. Add the amounts on line 29				4707 15	14 16	F 4707	+ '		
31	Combine line 30, columns (b)(i) and (c). Enter the net of is not otherwise required, see instructions							31		
32	Enter the amount from line 30, column (b)(ii) here. Indion Schedule A (Form 1040), line 27, and enter the an (Form 1040), line 22. Estates and trusts, partnerships	nount i	from property S corporations	used , see	as an employeinstructions	ee on	Schedule A	32		
	Casualty or Theft	of P	roperty Hel	d Mo	ore Than C	ne Y	ear		T	1
33	Casualty or theft gains from Form 4797, line 32 .							33		
34					()	()		-
	-			25	(()		X/////
35	Total losses. Add amounts on line 34, columns (b)(i) a	` '	.,	35		,	(36	<i>(////////////////////////////////////</i>	<i>X//////</i>
36 27	•							37		
37 38 a	Add amounts on line 35, columns (b)(i) and (b)(ii). If the loss on line 37 is more than the gain on line 36 Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the no line 14. If Form 4797 is not otherwise required, see in	the neter the struct	et gain or (los: ow. All others ions	s) here , ente	e. Partnership er this amoun	s (exce it on F	orm 4797,	38a		
b	Enter the amount from line 35, column (b)(ii) here. Indiv Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Elect	om pro ns" line cting la	perty used as a e of your tax re rge partnerships	n emp turn. F s, ente	loyee on Scheo Partnerships (ex r on Form 1065	dule A ccept e 5-B, Pa	Form 1040), lecting large rt II, line 11	38b		
39	If the loss on line 37 is less than or equal to the gain on (except electing large partnerships), see the note below. and the net post-May 5 gain or (loss), if applicable, in co	All othe	ers, enter this a n)	mount 	on Form 4797	7, line 3	, column (g)	39		
	Note: Partnerships, enter the amount from line 38 S corporations, enter the amount from line 38a						K, IINE /.			

Sales of Business Property

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

Attach to your tax return.

► See separate instructions.

OMB No. 1545-0184

Attachment

Department of the Treasury Sequence No. 27 Internal Revenue Service Identifying number Name(s) shown on return 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) 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.) (g) Gain or (loss) (e) Depreciation (f) Cost or other (h) Post-May 5, for entire year.
Subtract (f) from the (a) Description (b) Date acquired (c) Date sold (d) Gross basis, plus allowed or 2003, gain or allowable since improvements and of property (mo., day, yr.) sales price (mo., day, yr.) (loss)* (see below) acquisition expense of sale sum of (d) and (e) 2 Gain, if any, from Form 4684, line 39 3 3 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37. 4 5 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 6 6 Gain, if any, from line 32, from other than casualty or theft Combine lines 2 through 6 in columns (g) and (h). Enter the gain or (loss) here and on the 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. Nonrecaptured net section 1231 losses from prior years (see instructions) 8 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) *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 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less): 11 11 Loss, if any, from line 7, column (g) 12 Gain, if any, from line 7, column (g), or amount from line 8, column (g), if applicable 12 13 13 14 Net gain or (loss) from Form 4684, lines 31 and 38a 14 15 15 Ordinary gain from installment sales from Form 6252, line 25 or 36 16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 16 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 18 Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows: For all except individual returns. Enter the gain or (loss) from line 18 on the return being filed.

and on Form 1040, line 14

(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 18b(1)

18b(2)

Form 4797 (2003) Page **2**

	rt III Gain From Disposition of Property Under						(c) Data cold
19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 pr	operty:				(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
Α							
В							
 D							
	These columns relate to the properties on lines 19A through 19B). ▶	Property A	Property	В	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.) .	20					
21	Cost or other basis plus expense of sale	21					
22 23	Depreciation (or depletion) allowed or allowable Adjusted basis. Subtract line 22 from line 21	23					
	Adjusted basis. Subtract line 22 from line 21 , , , , ,						
24	Total gain. Subtract line 23 from line 20	24					
25	If section 1245 property:						
a	Depreciation allowed or allowable from line 22	25a					
<u>b</u>		25b					
26	If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.						
а	Additional depreciation after 1975 (see instructions)	26a					
b	Applicable percentage multiplied by the smaller of line 24						
	or line 26a (see instructions)	26b					
С	Subtract line 26a from line 24. If residential rental property	240					
a	or line 24 is not more than line 26a, skip lines 26d and 26e Additional depreciation after 1969 and before 1976	26c 26d					
	Enter the smaller of line 26c or 26d	26e					
f	Section 291 amount (corporations only)	26f					
g	Add lines 26b, 26e, and 26f	26g					
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). Soil, water, and land clearing expenses	27a					
	Line 27a multiplied by applicable percentage (see instructions)	27b					
	Enter the smaller of line 24 or 27b	27c					
28	If section 1254 property:						
а	Intangible drilling and development costs, expenditures for						
	development of mines and other natural deposits, and	200					
b	mining exploration costs (see instructions)	28a 28b					
29	If section 1255 property:	1 202					
	Applicable percentage of payments excluded from income						
	under section 126 (see instructions)	29a					
	Enter the smaller of line 24 or 29a (see instructions)	29b	ough D through	lino 20h l	oofor	o going to line	30
Jui	illinary of Fart III Gains. Complete property columns	Aun	Jugii D tillougi	1 11116 270 1	Jeioi	e going to line	30.
30	Total gains for all properties. Add property columns A through	n D. line	24			30	
	rotal gams for all proporties. Had property columns 71 through	, D,					
31	Add property columns A through D, lines 25b, 26g, 27c, 28b,	and 29	b. Enter here and	on line 13		31	
32	Subtract line 31 from line 30. Enter the portion from casualty						
Da	from other than casualty or theft on Form 4797, line 6, column rt IV Recapture Amounts Under Sections 179						0% or Loss
та	(See instructions.)	anu Z	our (D)(Z) WITE	ii busiile	ss U	ae ninha in a	0 /0 UI LESS
	· · · · · · · · · · · · · · · · · · ·					(a) Section	(b) Section
				r		179	280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in p				33		
34 25	Recomputed depreciation. See instructions				34		
35	Recapture amount. Subtract line 34 from line 33. See the inst	แนบเบที	s ioi where to rep	OIL	35	i l	

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

OMB No. 1545-0187 (Income not subject to self-employment tax) Attachment Sequence No. **37** Your social security number

						Employer	ID number	(FINI) if	anv	
									 	-
Α [oid you actively participate in the	e operation of this farm d	during 20	003 (see in	structions)?			☐ Yes		No
Par	t I Gross Farm Rental Inc	come—Based on Produ	uction.	Include ar	mounts converted	to cash	or the	equivale	ent.	
1	Income from production of lives		nd othe	crops .		. 1				_
2a	Cooperative distributions (Form(2b Taxable amour	1 1				—
_	Agricultural program payments (s Commodity Credit Corporation	00 111311 40110113)	tions).		3b Taxable amour					—
4 a	CCC loans reported under elec					4a				
a b	CCC loans forfeited	4b		·	4c Taxable amoun					
5	Crop insurance proceeds and of					` //////				
			(5b Taxable amour					
С	If election to defer to 2004 is at	tached, check here ▶□	5d <i>A</i>	Amount de	ferred from 2002	. 5d				
6	Other income, including Federal) 6				
7	Gross farm rental income. Ad									
	total here and on Schedule E (I	orm 1040), line 42		<u> </u>	<u> </u>	7				—
Par	t II Expenses—Farm Ren	tal Property. Do not inc	clude pe	ersonal or	living expenses.					
8	Car and truck expenses (see		21	Pension	and profit-sharing					
	Schedule F instructions).			plans .		. 21			-	
_	Also attach Form 4562	8 9		Rent or le						
9	Chemicals				machinery, and	s) 22a				
10	Conservation expenses (see	10			nt (see instructions					
11	instructions)	11			nd, animals, etc.) and maintenance					
	·			Seeds a						
12	Depreciation and section 179 expense deduction not		24		ed					
	claimed elsewhere	12	25		and warehousing					
13	Employee benefit programs			_	purchased					
. •	other than on line 21 (see		27	Taxes.						
	Schedule F instructions)	13	28	Utilities		. 28				
14	Feed purchased	14	29		y, breeding, and					
15	Fertilizers and lime	15	ऻ			. 29			+	—
16	Freight and trucking	16	30							
17	Gasoline, fuel, and oil	18		(specify):		30a				
18 19	Insurance (other than health) Interest:					201-			+	—
	Mortgage (paid to banks, etc.)	19a				20-				
	Other	19b				20-1				
20	Labor hired (less			e		30e				
	employment credits) (see			f						
	Schedule F instructions)	20		g		30g			_	
31	Total expenses. Add lines 8 th					31 t			+	—
32	Net farm rental income or (los here and on Schedule E, line 4	0. If the result is a loss, y	you mus	t go on to	line 33	32	_			
33						. ∫ 33b L	_	stment is estment is		
	You may need to complete For box you check (see instructions before going to Form 8582. Schedule E, line 40). However, if you checked	d 33b, ye the de	ou must co eductible l	omplete Form 619 8 oss here and o	3 1				

Investment Interest Expense Deduction

Department of the Treasury Internal Revenue Service

Name(s) shown on return

► Attach to your tax return.

OMB No. 1545-0191

2003

Attachment Sequence No. **12B**

Identifying number

Par	t I Total Investment Interest Expense			
1	Investment interest expense paid or accrued in 2003 (see instructions)	1		
2	Disallowed investment interest expense from 2002 Form 4952, line 7	2		
3	Total investment interest expense. Add lines 1 and 2	3		
Par				
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)			
b	Qualified dividends included on line 4a		1	
С	Subtract line 4b from line 4a	4c		
d	Net gain from the disposition of property held for investment 4d 4d			
е	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)			
f	Subtract line 4e from line 4d	4f		
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	4g		
h	Investment income. Add lines 4c, 4f, and 4g	4h		
5	Investment expenses (see instructions)	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0	6		
Par	t III Investment Interest Expense Deduction			
7	Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	7		
8	Investment interest expense deduction . Enter the smaller of line 3 or 6. See instructions	8		

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

General Instructions A Change To Note

In general, qualified dividends shown on Form 1040, line 9b (or Form 1041, line 2b(2)), are excluded from investment income. But you can elect on Form 4952, line 4g, to include part or all of your qualified dividends in investment income. See the instructions for line 4g for details.

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2003 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see **Pub. 550**, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.

• You have no disallowed investment interest expense from 2002.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535**, Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

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

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

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

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

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

Department of the Treasury Internal Revenue Service

Tax on Accumulation Distribution of Trusts

► Attach to beneficiary's tax return.

► See instructions on back.

OMB No. 1545-0192

Sequence No. 73

^	rame(s) as snown on retain					;	;
С	Name and address of trust					: D Employer	: identification number
_							
E				usts from which you red			
	Domestic Foreign			s tax year		•	
P	Average Income and Determination of C	•					
1	Amount of current distribution that is considered dist						
_	(Form 1041), line 37, column (a))						
2	Distributions of income accumulated before you were					. —	
3	Subtract line 2 from line 1						
4 5	Total (add lines 3 and 4)		-				
6	Tax-exempt interest included on line 5 (from Schedule						
7	Taxable part of line 5 (subtract line 6 from line 5) .	•			-	· -	
8	Number of trust's earlier tax years in which amounts of						
9	Average annual amount considered distributed (divide						
10	Multiply line 9 by .25						
11	Number of earlier tax years to be taken into account (. 11	
12	Average amount for recomputing tax (divide line 7 by line						
13	Enter your taxable income before (a) 2002	(b) 200°	1	(c) 2000	(d)	1999	(e) 1998
	this distribution for the 5						
D	immediately preceding tax years	otribution					
Pa	Tax Attributable to the Accumulation Dis	Stribution		(a)	(b)		(c)
				(a)	(b)		(C)
14	Enter the amounts from line 13, eliminating the hig		14				
	lowest taxable income years		17				
15	Enter amount from line 12 in each column		15				
15	Enter amount nom line 12 in each column						
16	Recomputed taxable income (add lines 14 and 15)		16				
-	(222						
17	Income tax on amounts on line 16		17				
18	Income tax before credits on line 14 income		18				
19	Additional tax before credits (subtract line 18 from line	e 17)	19				
			20				
20	Tax credit adjustment		20				
21	Culatra at line 20 from line 10		21				
21	Subtract line 20 from line 19		21				
22	Alternative minimum tax adjustments		22				
~~	Alternative minimum tax aujustinents						
23	Combine lines 21 and 22		23				
24	Add columns (a), (b), and (c), line 23					24	
25	Divide the line 24 amount by 3						
26	Multiply the amount on line 25 by the number of years						
27	Enter the amount from line 4					. 27	
28	Partial tax attributable to the accumulation distribution	on (subtract	line 2	27 from 26) (If zei	ro or less	5,	
	enter -0-)			<u> </u>		. 28	

Tax on Lump-Sum Distributions

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

Attachment

Sequence No. 28

OMB No. 1545-0193

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or Form 1041.

Name of recipient of distribution Identifying number

Par	t I Complete this part to see if you can use Form 4972				
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary	emplovee		Yes	No
	contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind				
	profit-sharing, or stock bonus)? If "No," do not use this form		1		
2	Did you roll over any part of the distribution? If "Yes," do not use this form		2		
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before		_		
	January 2, 1936?		3		
4	Were you (a) a plan participant who received this distribution, (b) born before January 2, 1936,		١.		
	participant in the plan for at least 5 years before the year of the distribution?		4	//////	
	If you answered "No" to both questions 3 and 4, do not use this form.		<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>		
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," do no	ot use this	5a		
	form for a 2003 distribution from your own plan		Ja		
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use F for a previous distribution received for that participant after 1986? If "Yes," do not use the for	orm 49/2 m for this			
	distribution		5b		
Par					
6	Capital gain part from Form 1099-R, box 3	6			
7	Multiply line 6 by 20% (.20)	7	,,,,,,,,,	,,,,,,,	,,,,,,,,
	If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the				
_	total on Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies.	<u> </u>			
Par	t III Complete this part to choose the 10-year tax option (see instructions)				
8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter				
	the taxable amount from Form 1099-R, box 2a	8			
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996	9			
10	Total taxable amount. Subtract line 9 from line 8	10			
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0	11			
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, skip	12			
13	lines 13 through 16, enter this amount on line 17, and go to line 18 Multiply line 12 by 50% (.50), but do not enter more than \$10,000 .				
14	Subtract \$20,000 from line 12. If line 12 is	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
14	\$20,000 or less, enter -0				
15	Multiply line 14 by 20% (.20)				
16	Minimum distribution allowance. Subtract line 15 from line 13	16			
17	Subtract line 16 from line 12	17			
18	Federal estate tax attributable to lump-sum distribution	18			
19	Subtract line 18 from line 17. If line 11 is zero, skip lines 20 through 22 and go to line 23	19			
20	Divide line 11 by line 12 and enter the result as a decimal (rounded				
	to at least three places)	<i></i>			
21	Multiply line 16 by the decimal on line 20	<i></i>			
22	Subtract line 21 from line 11	22			
23	Multiply line 19 by 10% (.10)	23			
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions	24			
25	Multiply line 24 by ten (10). If line 11 is zero, skip lines 26 through 28, enter this amount on line	25			
26	29, and go to line 30				
26 27	Tax on amount on line 26. Use the Tax Rate Schedule in the				
Z I	instructions				
28	Multiply line 27 by ten (10)	28			
29	Subtract line 28 from line 25. Multiple recipients, see instructions	29			
30	Tax on lump-sum distribution. Add lines 7 and 29. Also include this amount in the total on				
	Form 1040, line 41, or Form 1041, Schedule G, line 1b, whichever applies	30			

Department of the Treasury Internal Revenue Service

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

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

► Attach to Form 1040.

► See separate instructions.

OMB No. 1545-0203

2003

Attachment Sequence No. 29

Your social security number

	in Your Address Only bu Are Filing This Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	m by Itself and Not City, town or post office, state, and ZIP code Your Tax Return	If this is an amended return, check here ▶
	If you only owe the additional 10% tax on early distributions, you may be a report this tax directly on Form 1040, line 57, without filing Form 5329. Se instructions for Form 1040, line 57.	
Pa	rt I Additional Tax on Early Distributions	
	Complete this part if you took a taxable distribution, before you reached age 59½, from (including an IRA) or modified endowment contract (unless you are reporting this tax directly you also may have to complete this part if you received a Form 1099-R that incorrectly incor you received a Roth IRA distribution (see instructions).	on Form 1040—see above).
1	Early distributions included in income. For Roth IRA distributions, see instructions	1
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2
3	Amount subject to additional tax. Subtract line 2 from line 1	3
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 57	4
	Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).	
Pa	Additional Tax on Certain Distributions From Education Accounts Complete this part if you included an amount in income, on Form 1040, line 21, from a Coaccount (ESA) or a qualified tuition program (QTP).	verdell education savings
5	Distributions included in income from Coverdell ESAs and QTPs	5
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6
7	Amount subject to additional tax. Subtract line 6 from line 5	7
8 Do	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 57 Additional Tax on Excess Contributions to Traditional IRAs	8
Ра	Additional Tax on Excess Contributions to Traditional IRAs Complete this part if you contributed more to your traditional IRAs for 2003 than is allowed on line 17 of your 2002 Form 5329.	able or you had an amount
9	Enter your excess contributions from line 16 of your 2002 Form 5329 (see instructions). If zero, go to line 15	9
10	If your traditional IRA contributions for 2003 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	
11	2003 traditional IRA distributions included in income (see instructions)	
12	2003 distributions of prior year excess contributions (see instructions)	//////
13	Add lines 10, 11, and 12	14
14 15	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0 Excess contributions for 2003 (see instructions)	15
16	Total excess contributions. Add lines 14 and 15	16
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2003 (including 2003 contributions made in 2004). Include this amount on Form 1040, line 57	17

Form 5329 (2003) Page **2**

Pa	rt IV	Additional Tax on Excess Contributions to Rot Complete this part if you contributed more to your Rot 25 of your 2002 Form 5329.		an is allowable o	or you had	an amount on line
18	Enter y	your excess contributions from line 24 of your 2002 For ine 23	m 5329 (see instru	uctions). If zero,	18	
19	If your allowa	Roth IRA contributions for 2003 are less than your mable contribution, see instructions. Otherwise, enter -0-	19			
20		listributions from your Roth IRAs (see instructions) .				
21			If zoro or loss on		21	
22 23		ear excess contributions. Subtract line 21 from line 18. s contributions for 2003 (see instructions)			23	
24				24		
25	Addition December 1	onal tax. Enter 6% (.06) of the smaller of line 24 or other 31, 2003 (including 2003 contributions made in 20 line 57	the value of your 04). Include this ar	Roth IRAs on mount on Form		
Pa	rt V	Additional Tax on Excess Contributions to Cover Complete this part if the contributions to your Coverd amount on line 33 of your 2002 Form 5329.		were more tha	n is allowal	ole or you had a
26	Enter t	he excess contributions from line 32 of your 2002 For ine 31	m 5329 (see instru 	ctions). If zero,	26	
27	maxim	ontributions to your Coverdell ESAs for 2003 were less t um allowable contribution, see instructions. Otherwise, e	nter -0- 27			
28		listributions from your Coverdell ESAs (see instructions) <u>28 </u>		29	
29 30		nes 27 and 28	If zoro or loss on	 tor 0	30	
31	-				31	
32					32	
33	Decem	onal tax. Enter 6% (.06) of the smaller of line 32 or the liber 31, 2003 (including 2003 contributions made in 20 line 57	04). Include this ar	mount on Form	33	
Pai	rt VI	Additional Tax on Excess Contributions to Arc Complete this part if you or your employer contributed had an amount on line 41 of your 2002 Form 5329.	her MSAs		2003 than is	allowable or you
34	Enter t	he excess contributions from line 40 of your 2002 For ine 39	m 5329 (see instru	ictions). If zero,	34	
35	maxim	contributions to your Archer MSAs for 2003 are less thum allowable contribution, see instructions. Otherwise, e	nter -0- 35			
36		listributions from your Archer MSAs from Form 8853, lines 35 and 36	ne 10 [30]		37	
37 38		ear excess contributions. Subtract line 37 from line 34.		 ter -0-	38	
39	,				39	
40		xcess contributions. Add lines 38 and 39			40	
41		onal tax. Enter 6% (.06) of the smaller of line 40 or the				
Dai	rt VII	aber 31, 2003. Include this amount on Form 1040, line Additional Tax on Excess Accumulation in Qua				c)
Га	t VII	Complete this part if you did not receive the minimum				
42	Minim	um required distribution for 2003 (see instructions) .	•		42	
43		at actually distributed to you in 2003			43	
44	Subtra	ct line 43 from line 42. If zero or less, enter -0		:	44	
45		complete only if you are filling this form by itself			45	
		Complete only if you are filing this form by itself Under penalties of perjury, I declare that I have examined this form, incli			nts, and to the	best of my knowledge
Sig		and belief, it is true, correct, and complete. Declaration of preparer (other	er than taxpayer) is base	d on all information o	f which prepar	er has any knowledge.
Her	е	Your signature		Date		
Paic Prer	l parer's	Preparer's signature	Date	Check if self- employed	Preparer's	s SSN or PTIN
	Only	Firm's name (or yours if self-employed),		EIN	<u> </u>	
		address, and ZIP code		Phone no.	()	

5884

Work Opportunity Credit

OMB No. 1545-0219

2003

Attachment
Sequence No. 77

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

Internal Revenue Service Sequence No. 11

Name(s) shown on return Identifying number

Par	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:						
а	Worked for you at least 120 hours but fewer than 400 hours . \$ × 25% (.25)						
b 2	Worked for you at least 400 hours		1b 2				
3	Work If you are a— Then enter the total of the current y	year credits from—					
	opportunity credits from pass-through entities: a Shareholder . Schedule K-1 (Form 1120S), lines 1 Schedule K-1 (Form 1065), lines 12 Schedule K-1 (Form 1041), line 14 Written statement from cooperative	2d, 12e, or 13. c, 12d, or 13 .	3				
4	Current year credit. Add lines 2 and 3. (S corporations, partr cooperatives, regulated investment companies, and real estate instructions.)	investment trusts, see	4				
Par	t 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						
6	Alternative minimum tax:						
•	Individuals. Enter the amount from Form 6251, line 35 $$						
•	Corporations. Enter the amount from Form 4626, line 14		6				
•	Estates and trusts. Enter the amount from Form 1041, Schedule I, lin	e 56 . J	7				
7	Add lines 5 and 6						
8a	Foreign tax credit	8b					
D	Credit for child and dependent care expenses (Form 2441, line 11) . Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	8c					
4	Education credits (Form 8863, line 18)	8d					
	Credit for qualified retirement savings contributions (Form 8880, line 14)	8e					
	Child tax credit (Form 1040, line 49)	8f					
	Mortgage interest credit (Form 8396, line 11)	8g					
_	Adoption credit (Form 8839, line 18)	8h					
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i					
j	Possessions tax credit (Form 5735, line 17 or 27)	8j					
k		8k					
I	Qualified electric vehicle credit (Form 8834, line 20)	81					
	Add lines 8a through 8l		8m				
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through	1 1	9				
10	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	10	- //////				
11	Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions)	12					
12 12	Tentative minimum tax (see instructions)		13				
13 14	Enter the greater of line 11 or line 12		14				
	Credit allowed for the current year. Enter the smaller of line 4 or l						
15	1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line G, line 2c; or the applicable line of your return. If line 14 is smaller that	2a; Form 1041, Schedule	15				

At-Risk Limitations

OMB No. 1545-0712

Attachment Sequence No. 31

Identifying number

► Attach to your tax return.

► See separate instructions.

Attacl
Segue

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Description of activity (see page 2 of the instructions)

Pai	Current Year Profit (Loss) From the Activity, Including Prior Year Nondeduct (see page 2 of the instructions).	ible Ar	nounts	
1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1		
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in			
	the activity) that you are reporting on:			
а	Schedule D	2a		
b	Form 4797	2b		
С	Other form or schedule	2c		
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or			
	Form 1120S, that were not included on lines 1 through 2c	3		-
4	Other deductions and losses from the activity, including investment interest expense allowed	1 . 1		
	from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the	_		
Par	instructions before completing the rest of this form	5	molating this	nart
			impletting triis	part.
6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on	6		
7	the first day of the tax year. Do not enter less than zero	7		
7 8	Add lines 6 and 7	8		
9	Decreases for the tax year (see page 4 of the instructions)	9		
_	Subtract line 9 from line 8			
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III).			
	Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		
Pai	Detailed Computation of Amount At Risk. If you completed Part III of Form 6	198 for	2002, see pa	age 4
	of the instructions.			
11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter	1 1		
	less than zero	11		-
12	Increases at effective date	12		_
13	Add lines 11 and 12	13		-
14	Decreases at effective date	14		
15	Amount at risk (check box that applies):	15		
a	At effective date. Subtract line 14 from line 13. Do not enter less than zero. From 2002 Form 6198, line 19b. Do not enter the amount from line 10b of the 2002 form.	13		
b	Increases since (check box that applies):			
16	☐ Effective date b ☐ The end of your 2002 tax year	16		
а 17	Add lines 15 and 16	17		
18	Decreases since (check box that applies):			
а	☐ Effective date b ☐ The end of your 2002 tax year	18		
	Subtract line 18 from line 17			
	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and			
	see Pub. 925 for information on the recapture rules	19b		
Pai	t IV Deductible Loss			
20	Amount at risk. Enter the larger of line 10b or line 19b	20		
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20.			
	See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	()
	Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Lim			
	Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed to			
	If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or	rum 88	o io, wnichever ap	upiies.

Alternative Minimum Tax-Individuals

► See separate instructions.

OMB No. 1545-0227

Your social security number

Attachment Sequence No. **32**

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040

► Attach to Form 1040 or Form 1040NR.

Par	Alternative Minimum Taxable Income (See instructions for how to complete	ete e	ach line.)	
1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 38, and go to line 2. Otherwise,			
	enter the amount from Form 1040, line 35, and go to line 7. (If zero or less, enter as a negative amount.)	1		<u> </u>
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or $2\frac{1}{2}$ % of Form 1040, line 35 .	2		
3	Taxes from Schedule A (Form 1040), line 9	3		
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4		<u> </u>
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5		
6	If Form 1040, line 35, is over \$139,500 (over \$69,750 if married filing separately), enter the amount from			
	line 9 of the worksheet for Schedule A (Form 1040), line 28	6	()
7	Tax refund from Form 1040, line 10 or line 21	7	()
8	Investment interest expense (difference between regular tax and AMT)	8		-
9	Depletion (difference between regular tax and AMT)	9		-
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount $\dots \dots \dots$	10		-
11	Interest from specified private activity bonds exempt from the regular tax $\dots \dots \dots \dots$.	11		<u> </u>
12	Qualified small business stock (see instructions)	12		<u> </u>
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13		-
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9) $\dots \dots \dots \dots \dots \dots$	14		-
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15		<u> </u>
16	Disposition of property (difference between AMT and regular tax gain or loss)	16		<u> </u>
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT). $$. $$.	17		<u> </u>
18	Passive activities (difference between AMT and regular tax income or loss)	18		
19	Loss limitations (difference between AMT and regular tax income or loss)	19		
20	Circulation costs (difference between regular tax and AMT)	20		-
21	Long-term contracts (difference between AMT and regular tax income)	21		-
22	Mining costs (difference between regular tax and AMT)	22		<u> </u>
23	Research and experimental costs (difference between regular tax and AMT) $$	23	1	
24	Income from certain installment sales before January 1, 1987	24	(
25	Intangible drilling costs preference	25		<u> </u>
26	Other adjustments, including income-based related adjustments	26		
27	Alternative tax net operating loss deduction	27	-)
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line	20		
Par	28 is more than \$191,000, see page 7 of the instructions.)	28		
		<i>\\\\\\</i>	a	$\overline{}$
29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)			
	AND line 28 is THEN enter on			
	IF your filing status isnot overline 29Single or head of household			
		29	1	
	Married filing jointly or qualifying widow(er)		 	
	Married filing separately			
20	If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.	30	1	
30 31	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here • If you reported capital gain distributions directly on Form 1040, line 13a; you reported \	77777		
31	qualified dividends on Form 1040, line 9b; or you had a gain on both lines 16 and 17a of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 65 here.	31		
32	• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result. Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32		
32 33	Tentative minimum tax. Subtract line 32 from line 31	33	1	
34	Tax from Form 1040, line 41 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 44)	34	1	\vdash
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0 Enter here and on Form	<u> </u>	†	\vdash
-	1040, line 42	35		

Cat. No. 13600G

Form 6251 (2003) Page **2**

Part III Tax Computation Using Maximum Capital Gains Rates

	Caution: If you did not complete Part IV of Schedule D (Form 1040), see page you complete this part.	8 of the instructions before		
36	Enter the amount from Form 6251, line 30		36	
37	Enter the amount from Schedule D (Form 1040), line 26, or line 13 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38		
39 40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	40	
41	Subtract line 40 from line 36		41	
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), mul Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married result		42	
43	Enter the amount from Schedule D (Form 1040), line 30, or line 19 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43		
44	Enter the smaller of line 36 or line 37	44	<i>\(\(\(\)\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
45	Enter the smaller of line 43 or line 44	45		
46 47 48	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from Schedule D (Form 1040), line 43 (or if that line is blank, the amount from Schedule D (Form 1040), line 31). Otherwise, enter the amount from line 32 of the Schedule D Tax Worksheet on page D-11 of the instructions for Schedule D (Form 1040) (or if that line is blank, the amount from line 20 of that worksheet). Refigure all amounts for the AMT, if necessary (see page 8 of the instructions) Enter the smaller of line 45 or line 46. If line 45 is zero, go to line 55 Multiply line 47 by 5% (.05)	46 47	48	
49	Subtract line 47 from line 45. If zero or less, enter -0- and go to line 55.	49		
50	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 35 (as refigured for the AMT, if necessary) (see page 8 of the instructions)			
51	Enter the smaller of line 49 or line 50	51		
52	Multiply line 51 by 8% (.08)		52	
53	Subtract line 51 from line 49	53	54	
54	Multiply line 53 by 10% (.10)	55		
55	Subtract line 45 from line 44	56	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	
56 57	Enter the smaller of line 55 or line 56	57		
58	Multiply line 57 by 15% (.15)		58	
59	Subtract line 57 from line 56	59		
60	Multiply line 59 by 20% (.20)	•	60	
	If line 38 is zero or blank, skip lines 61 and 62 and go to line 63. Otherwis			
	ii iiilo 30 is zeio oi biaiik, skip iiiles oi aliu oz aliu yo to iiile os. Ottielwis	se, go to mie or.		
61	Subtract line 44 from line 40	61		
62	Multiply line 61 by 25% (.25)		62	
63	Add lines 42, 48, 52, 54, 58, 60, and 62		63	
64	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married result	I filing separately) from the	64	
65	Enter the smaller of line 63 or line 64 here and on line 31		65	

Department of the Treasury Internal Revenue Service Name(s) shown on return

Installment Sale Income

► Attach to your tax return.

Use a separate form for each sale or other disposition of property on the installment method. OMB No. 1545-0228

2003

Attachment

Sequence No.

Identifying number 1 Description of property ► 2a Date acquired (month, day, year) ▶ // b Date sold (month, day, year) ▶ // Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 Yes Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," Gross Profit and Contract Price. Complete this part for the year of sale only. Part I Selling price including mortgages and other debts. Do not include interest whether stated or unstated Mortgages, debts, and other liabilities the buyer assumed or took 6 the property subject to (see instructions) 7 7 8 8 Cost or other basis of property sold 9 Depreciation allowed or allowable 9 10 Adjusted basis. Subtract line 9 from line 8 10 11 11 12 12 Income recapture from Form 4797, Part III (see instructions) . . . 13 13 Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) 14 If the property described on line 1 above was your main home, enter the amount of your excluded 15 15 16 16 17 17 Contract price. Add line 7 and line 17 18 18 Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or Part II have certain debts you must treat as a payment on installment obligations. 19 19 Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions 20 If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-20 21 Payments received during year (see instructions). Do not include interest, whether stated or unstated 21 22 22 23 Payments received in prior years (see instructions). **Do not** include Installment sale income. Multiply line 22 by line 19 24 24 Enter the part of line 24 that is ordinary income under the recapture rules (see instructions). 25 25 Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions) 26 26 Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year. Name, address, and taxpayer identifying number of related party 27 Did the related party resell or dispose of the property ("second disposition") during this tax year? \square Yes \square No 28 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is 29 met. Check the box that applies. a

The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) **b** The first disposition was a sale or exchange of stock to the issuing corporation. The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition. ☐ The second disposition occurred after the death of the original seller or buyer. It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). 30 31 31 32 32 33 33 Total payments received by the end of your 2003 tax year (see instructions) 34 34 Multiply line 34 by the gross profit percentage on line 19 for year of first sale . . . 35 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions). 36 36 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)

Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-0644 Attachment

Sequence No. 82

Name(s) shown on tax retu	rn								Ide	entifying nu	umber
check all applicable box	kes (see in:			ed straddle		oloctic =	C			account el	lection s loss electio
Part I Section	n 1256 C		Marked 1		dle identification t	election	<u> </u>	□ Net sec	tion 1250	o contract	s ioss electio
	ntification	of accour	nt					(b) Gain (Post-May 5 n or (loss)
1								101 011411	- Joan	gui	(1000)
							T -				1
Net gain or (loss)Form 1099-B adj					, ,		3				
4 Combine lines 2							4				
5 Combine lines 2							5				
Note: If line 4 sh line 7. Partnership					4 and 5 amou	nts on					
6 If you have a net the amount of th column (c) more	at loss to	be carried b	ack, as a p	ositive num	ber. Do not e		6				
7 Combine lines 4	,			es 5 and 6,			7				
8 Short-term capita											
Enter here and in	-		-	, ,		. ,	8				
9 Long-term capita Enter here and in	clude on t	he appropria	ite line of Sc	hedule D (s	see instructions	s)	9				
				s. Attach	a separate s	chedul	e listin	g each strac	ddle and	l its com	ponents.
ection A—Losse	s From	Straddles	;					(h) Recogniz	bou		
Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	Unreco gair offse posit	gnized on tting	loss for enti year. If colum is more than enter differen Otherwise, er	re n (f) (g), ce. *(i) loss	28% rate (see instr. below)	(j) Post-May loss (see instructions)
0									:	:	
										<u>.</u>	
1a Enter the short-to include on the ap	propriate I	ine of Sched	dule D (see in	nstructions)			11a	()		(
b Enter the long-ter include on the ap	•			. ,.			11b	()	(
ection B—Gains	<u> </u>						11.2	,	1 / 1	. ,	1
a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	hasis n	Cost or other llus expense of sale	y e	ear. If concerning the concerning th	for entire olumn (d) is an (e), enter erence. e, enter -0-		rate gain str. below)	(h) Post-May 5 gain (see instructions)
2											
3a Enter the short-to include on the ap					and (h), here		13a				
b Enter the long-ter include on the ap	propriate I	ine of Sched	dule D (see in	nstructions)			13b				
Part III Unreco	gnized	Gains Fro	om Positio	ons Held	on Last Da	ay of	iax Y	ear. Memo	Entry Or	• `	
(a) Description	on of proper	ty	(b) Dat acquire		Fair market valu usiness day of to		: (0	d) Cost or other as adjusted		If colunthan (d),	cognized gain. nn (c) is more enter difference vise, enter -0-
4											1
								siness stock. See			

Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

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

OMB No. 1545-0908

Attachment Sequence No. $\bf 55$

Name(s) shown on your income tax return

Identifying number

Sect								claimed a deduction of over \$5,000 (see instru		
Par					d more space, attach a statement.					
1		(a) Name and addres				(b) D	escript	ion of donated property		
Α										
В										
С										
D										
E										
Note	l : If the amount you	ı claimed as a dedi	uction for an item	is \$500 o	r less, vo	u do not hav	e to c	omplete columns (d), (e),	and (f).	
	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Dono	or's cost ted basis	(g) Fair market		(h) Method used to determine market value		
Α										
В										
С										
<u>D</u>										
E	Other Inf	armatian Cara	mlata lima O if w		loog th	on on ontir	. inte	reat in property listed	l in Da	
Par	Other ini							erest in property listed atribution listed in Part		11 L I.
a b	separate stateme Total amount clair	om Part I that ident. med as a deductions s of each organization above)	entifies the prope on for the property ation to which an	rty ►	Part I: (Part II app (1) For this (2) For any (lies to tax ye	o more than one propert		·
	Address (number, stree	et, and room or suite no	o.)							
	City or town, state, and	d ZIP code								
е		son, other than the	e donee organizati	ion, havir	ng actual	possession	of the	property		
	statement (see ins	structions).						nd attach the required	Yes	No
	property?							ispose of the donated	.55	
	organization in co of the property, in or to designate th	operative fundrais cluding the right to e person having s	ing) the right to the vote donated secuel income, poss	ne income curities, session, d	e from the to acquire or right to	e donated pre the propert acquire?	opert y by p	ipating with the donee y or to the possession ourchase or otherwise,		
С	Is there a restriction limiting the donated property for a particular use?									

orm	1 8283 (Rev. 10-98)											Page Z
Nam	e(s) shown on your	income tax return									Identifying numbe	r
Sec	dedu trade	raisal Summary uction of more the ed securities only u donated art, yo	nan \$5,000 / in Section	per A.	item	or grou	ıp. Exce	ption	. Report contrib	outio	ns of certain pu	
Pa		mation on Dona										
man	Art* (contrincludes paintinuscripts, historica	f property: ribution of \$20,000 ribution of less that gs, sculptures, wate al memorabilia, and of the contribution deduction	n \$20,000) ercolors, print other similar ol	s, dra bjects.	Coin		cs, antique	☐ B furni			•	er, rare
5	(a) Description	of donated property (if , attach a separate state	you need			le property	was donate	d, give	a brief summary of the time of the gift			fair
Α												
B C												
D												+
	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's adjusted		r		argain sales, ount received		(h) Amount claimed deduction		nstructions (i) Average trading of securities	price
Α												
B C												+
D												
Pa	rt II Taxp	ayer (Donor) St							t I above that t See instruction		ppraisal identifi	ies as
per		owing item(s) include tifying letter from Par (donor)							>	ate ▶	inde of flot filore the	
		aration of Appra	aiser							,		
of th	e foregoing pers	ot the donor, the dor ons, or married to ar on, I performed the r	ny person who	is rela	ated to	o any of	the foregoii	ng per	sons. And, if regular			
as d on a desc unde	escribed in the ap a percentage of the cribed in the qual erstatement of ta	hold myself out to th opraisal, I am qualifie the appraised prope alified appraisal or th x liability). I affirm tha	d to make app rty value. Furt nis appraisal s	oraisals hermo summa	s of th ore, Ιι ary ma	e type of understar ay subjec	property be nd that a fa t me to th	eing va alse or e pen	alued. I certify that the fraudulent overstale alty under section (ne app temen 5701(a	oraisal fees were no t of the property v) (aiding and abett	t based alue as
Sig Her						Title ▶			Date of app	raisal		
		ding room or suite no.)				THE P			Date of app	ruisui	Identifying number	r
City	or town, state, and	ZIP code										
Pa	rt IV Done	ee Acknowledgr	nent— To b	e cor	mplet	ted by t	the charit	able	organization.			
		anization acknowled bed in Section B, F						nder s	section 170(c) and	that	it received the de	onated
	,								(Date)			
B, F	Part I (or any po	rganization affirms ortion thereof) with onor a copy of that	in 2 years af	ter the	e date	e of rece	eipt, it will	file F	orm 8282, Donee	Infor	mation Return, w	ith the
		ion intend to use t	he property	for an	unre	elated us	se?				. ▶ ☐ Yes ☐	□ No
	e of charitable orga								cation number			
Addr	ess (number, street	, and room or suite no.)					City or tow	n, state	e, and ZIP code			
Auth	orized signature						Title				Date	

Department of the Treasury

Internal Revenue Service

Mortgage Interest Credit

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

► Attach to Form 1040.

Enter the address of your main home to which the qualified mortgage certificate relates if it is different from the address shown on Form 1040.

► See instructions on back.

OMB No. 1545-0930

2003

Attachment
Sequence No. 53

Form **8396** (2003)

Name(s) shown on Form 1040

For Paperwork Reduction Act Notice, see back of form.

Your social security number

Part I **Current Year Mortgage Interest Credit** Interest paid on the certified indebtedness amount. If someone else (other than your spouse 1 if filing jointly) also held an interest in the home, enter only your share of the interest paid Enter the certificate credit rate shown on your mortgage credit certificate. Do not enter the 2 2 % If line 2 is 20% or less, multiply line 1 by line 2. If line 2 is more than 20%, or you refinanced your mortgage and received a reissued certificate, see the instructions for the amount to enter. 3 You must reduce your deduction for home mortgage interest on Schedule A (Form 1040) by the amount on line 3. 4 Enter any 2000 credit carryforward from line 18 of your 2002 Form 8396 . 5 5 Enter any 2001 credit carryforward from line 16 of your 2002 Form 8396 6 Enter any 2002 credit carryforward from line 19 of your 2002 Form 8396 . 7 7 Add lines 3 through 6 8 Enter the amount from Form 1040, line 43 8 Enter the total of the amounts from Form 1040, lines 44 through 49 10 10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to Part II . . . Current year mortgage interest credit. Enter the smaller of line 7 or line 10. Also include 11 this amount in the total on Form 1040, line 51, and check box a on that line 11 Part II Mortgage Interest Credit Carryforward to 2004. (Complete only if line 11 is less than line 7.) 12 Add lines 3 and 4. 13 13 14 Enter the larger of line 11 or line 12. 14 15 Subtract line 14 from line 13 15 16 2002 credit carryforward to 2004. Enter the smaller of line 6 or line 15 . 16 17 Subtract line 16 from line 15 17 18 2001 credit carryforward to 2004. Enter the smaller of line 5 or line 17 18 2003 credit carryforward to 2004. Subtract line 11 from line 3. If zero or less, enter -0-19

Cat. No. 62502X

8582

Passive Activity Loss Limitations

► See separate instructions.

► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008 Attachment Sequence No. 88

Department of the Treasury Internal Revenue Service Name(s) shown on return

Part I

Identifying number

Pai	2003 Passive Activity Loss Caution: See the instructions for Worksheets 1, 2, and 3 on	pages 7 and 8 before com	pleting	Part I.	
	al Real Estate Activities With Active Participation (For the defini	tion of active participation			
	Special Allowance for Rental Real Estate Activities on page 3 of	the instructions.)			
Ia	Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b	Activities with net loss (enter the amount from Worksheet 1,	1b (1		
c	column (b))		· //////		
	1, column (c))	1c (<u>) </u>		X//////
d	Combine lines 1a, 1b, and 1c		. 1d	<u> </u>	
	mercial Revitalization Deductions From Rental Real Estate Acti				
	Commercial revitalization deductions from Worksheet 2, column (a)	2a ()		
D	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b () /////		
c	Add lines 2a and 2b		. 2c	()
All C	Other Passive Activities				
3a	Activities with net income (enter the amount from Worksheet 3,				
	column (a))	3a	-\////		
b	Activities with net loss (enter the amount from Worksheet 3,	3b (\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		
C	column (b))		'		<i>X/////</i>
·	column (c))	3c (<u>) //////</u>	X	X/////
d	Combine lines 3a, 3b, and 3c		. 3d		
		more), skip Part II and go are zero or more), skip Part a your spouse at any time du ve Participation	. 4 to Part s II and	d III and go to line	
	Note: Enter all numbers in Part II as positive amounts. See	page 8 for an example.		т	
5	Enter the smaller of the loss on line 1d or the loss on line 4		. 5) ///////
6	Enter \$150,000. If married filing separately, see page 8	7			
7	Enter modified adjusted gross income, but not less than zero (see page 8) Note: If line 7 is greater than or equal to line 6, skip lines 8 and				
	9, enter -0- on line 10. Otherwise, go to line 8.	<i>\(\(\)\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>			
8	Subtract line 7 from line 6	8	_//////		X//////
9	Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married	I filing separately, see page 8			-
10	Enter the smaller of line 5 or line 9		. 10		
Par		Deductions From Renta	Real	Estate Activitie	<u></u>
	Note: Enter all numbers in Part III as positive amounts. See				
11	Enter \$25,000 reduced by the amount, if any, on line 10. If married filin	g separately, see instructions	11		
12	Enter the loss from line 4		. 12		-
13	Reduce line 12 by the amount on line 10		. 13		
14 Par	Enter the smallest of line 2c (treated as a positive amount), line 17 t IV Total Losses Allowed	ı, or iiile i3	. 14		
15	Add the income, if any, on lines 1a and 3a and enter the total .		15	1	T
16	Total losses allowed from all passive activities for 2003. Add				
•	page 11 of the instructions to find out how to report the losses on		. 16		

Cat. No. 63704F

Low-Income Housing Credit

► See instructions on back.

OMB No. 1545-0984

Attachment Sequence No. **36b**

Identifying number

Department of the Treasury Internal Revenue Service (99) ► Attach to your tax return. Name(s) shown on return

Par	t Current Year Credit		
1	Number of Forms 8609 attached	>	
2	Eligible basis of buildings (total from attached Schedules A (Form 8609)	9), line 1)	2
3a	Qualified basis of low-income buildings (total from attached Schedules	3a	
b	Has there been a decrease in the qualified basis of any buildings since the		
	tax year?		
	buildings that had a decreased basis. If you need more space, attach		
	(i) (iii) (iii)		_
4	Current year credit from attached Schedules A (Form 8609) (see instru	ctions)	4
5	Low-income housing credits from pass-through entities (if more than one	e 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		5
		pass-through entity	
6	Add lines 4 and 5. See instructions to find out if you complete lines 7 thro		
7	Current year credit or passive activity credit (see instructions)		7
Par	t II Allowable Credit		V/////
8	Regular tax before credits:	1	
•	Individuals. Enter the amount from Form 1040, line 41	I	
•	Corporations. Enter the amount from Form 1120, Schedule J, line 3		
	Part I, line 1; or the applicable line of your return	ı	8
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Sch		
_	and 1b, or the amount from the applicable line of your return		
9	Alternative minimum tax:	1	
•	Individuals. Enter the amount from Form 6251, line 35	9	
•	Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line	I	
10	Add lines 8 and 9	30 . J	10
10 112	Foreign tax credit	11a	
b	Credit for child and dependent care expenses (Form 2441, line 11)	11b	
C	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	11c	
d	Education credits (Form 8863, line 18)	11d	
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	11e	
f	Child tax credit (Form 1040, line 49)	11f	
g	Mortgage interest credit (Form 8396, line 11)	11g	
h	Adoption credit (Form 8839, line 18)	11h	
	District of Columbia first-time homebuyer credit (Form 8859, line 11)	11i	
j	Possessions tax credit (Form 5735, line 17 or 27)	11j	
k	Credit for fuel from a nonconventional source	11k	
ı	Qualified electric vehicle credit (Form 8834, line 20)	111	
m	Add lines 11a through 11I		11m
12	Net income tax. Subtract line 11m from line 10. If zero, skip lines 13 through $^{\circ}$	1 1	7 12
13	Net regular tax. Subtract line 11m from line 8. If zero or less, enter -0-	13	— <i>\(\(\(\(\)\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	<u></u>
15	Tentative minimum tax (see instructions)	15	
16	Enter the greater of line 14 or line 15		16
17	Subtract line 16 from line 12. If zero or less, enter -0		17
18	Credit allowed for the current year. Enter the smaller of line 7 or line 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2		
	G, line 2c; or the applicable line of your return. If line 17 is smaller that		

Nondeductible IRAs

► See separate instructions.

OMB No. 1545-1007 Attachment

Your social security number

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

Fill in Your Address Only

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

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

Sequence No. 48

Apt. no.

For	ou Are Filing This n by Itself and Not Your Tax Return City, town or post office, state, and ZIP code		
Pa		nan a rollov	er, conversion,
	 You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in you recharacterized) and you made nondeductible contributions to a traditional IRA in 2 	•	0 3.
1	Enter your nondeductible contributions to traditional IRAs for 2003, including those made for 2003 from January 1, 2004, through April 15, 2004 (see page 5 of the instructions)	1	
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2	
3	Add lines 1 and 2	3	
	In 2003, did you take a distribution from traditional, SEP, or SIMPLE IRAs or make a Roth IRA conversion? No Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2004, through April 15, 2004	4	
5	Subtract line 4 from line 3	3	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2003. Do not include rollovers, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts converted that you later recharacterized (see page 6 of the instructions). Also enter this amount on line 16		
9 10	Add lines 6, 7, and 8		
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2003 and earlier years	14	
15	Taxable amount. Subtract line 12 from line 7. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15	
	Note: You may be subject to an additional 10% tax on the amount on line 15 if you were under	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>	

age 591/2 at the time of the distribution (see page 7 of the instructions).

Form 8606 (2003) Page **2**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2003 (excluding

2003 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Part II

any portion you recharacterized).

	Caution: If your modified adjusted gross income is over \$100,000 or you are married filiwith your spouse at any time in 2003, you cannot convert any amount from traditional, Standard IRAs for 2003. If you erroneously made a conversion, you must recharacterize (correct) it (see	P, or	SIMPLE IRAS t	to Roth
16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2003. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2003 or 2004 (see page 7 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
18	Taxable amount . Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		
Pa	Distributions From Roth IRAs Complete this part only if you took a distribution from a Roth IRA in 2003 (other than a ro return of certain contributions—see page 7 of the instructions).	llover,	recharacteriza	tion, or
19	Enter your total nonqualified distributions from Roth IRAs in 2003 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
20	Enter your basis in Roth IRA contributions (see page 7 of the instructions)	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25. But if you have a qualified first-time homebuyer distribution, complete line 23. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	21		
22	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	_		
23	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000	_		
24	Add lines 22 and 23	24		
25	Taxable amount. Subtract line 24 from line 21. If zero or less, enter -0 Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25		
Are by I	Here Only if You Filing This Form tself and Not With r Tax Return Under penalties of perjury, I declare that I have examined this form, including accompanying a knowledge and belief, it is true, correct, and complete. Toate	ttachme	ents, and to the be	est of my

SCHEDULE A (Form 8609)

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

A Building owner's name

Annual Statement

▶ Attach to Form 8609 and file with owner's Federal income tax return.

B Identifying number ▶

OMB No. 1545-0988

Attachment Sequence No. **36a**

	C Building identification number	•		
D	Do you have in your records the original Form 8609 issued by the housing credit agency (or a cobuilding? Yes No. If "No," see instructions.	py th	ereof) for the at	oove
Ε	Did the above building qualify as a part of a qualified low-income housing project and meet the reas of the end of your tax year? Yes No. If "No," see instructions and stop here.	equire 	ments of section	n 42
F	Was there a decrease in the qualified basis of the above building for this tax year? Yes No. If "Yes," see instructions. If "No" and the entire credit has been claimed in prior tax years, stop here.			
1	Eligible basis of building	1		
2	Low-income portion (smaller of unit fraction or floor-space fraction) (if first year of the credit period, see instructions)	2		
3	Qualified basis of low-income building. Multiply line 1 by line 2 (see instructions for exceptions)	3		
4	Part-year adjustment for disposition or acquisition during the tax year	4		
5	Credit percentage	5	•	
6	Multiply line 3 or line 4 by the percentage on line 5	6		
7	Additions to qualified basis, if any	7		
8	Part-year adjustment for disposition or acquisition during the tax year	8		
9	Credit percentage. Enter one-third of the percentage on line 5	9		
10	Multiply line 7 or line 8 by the percentage on line 9	10		
11	Section 42(f)(3)(B) modification	11		
12	Add lines 10 and 11	12		
13	Credit for building before line 14 reduction. Subtract line 12 from line 6	13		
14	Disallowed credit due to Federal grants (see instructions)	14		
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		
16	Taxpayer's proportionate share of credit for the year (see instructions)	16		
17	Adjustments for deferred first-year credit (see instructions)	17		
18	Taxpayer's credit. Combine lines 16 and 17. Enter here and in Part I of Form 8586	18		

General Instructions

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

Note: Some of the line numbers on the November 2003, December 1988, and March 1991 revisions of Form 8609 differ from other revisions. In these cases, the line references are shown in parentheses in these instructions.

Purpose of Schedule

Schedule A (Form 8609) must be filed by the building owner each year of the 15-year compliance period.

Note: Any building owner claiming credit without receiving a Part I of Form 8609 that is completed, signed, and dated by an authorized official of the housing credit agency may have all credits disallowed.

For a building receiving separate allocations for the existing building and for rehabilitation expenditures, file a separate Schedule A for each credit claimed.

If the owner is a partnership, S corporation, estate, or trust (pass-through entity), the entity will complete and attach Form 8609 and Schedule A to its tax return. If you are a partner, shareholder, or beneficiary in the pass-through entity that owns the building, file only **Form 8586**, Low-Income Housing Credit, to claim the credit using the information that the entity furnishes you on Schedule K-1.

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 (BIN) from Part I, item E, of Form 8609.

Item D. You must have an original, signed Form 8609 (or copy thereof) issued by a housing credit agency assigning a BIN for the building in order to claim the credit, even if no allocation is required (in the case of a building financed with tax-exempt bonds). If filing electronically, you must check "Yes" to certify that you have the required Form 8609 in your records. If filing on paper and attaching a copy of the required Form 8609, please also answer "Yes."

Item E. If "No," stop here and see Form 8611 to find out if you have to recapture part of the credit allowed in prior years.

Item F. If "Yes," see the instructions for line 2 to figure the reduced qualified basis. Also, see Form 8611 to find out if you have

to recapture part of the credit allowed in prior years.

If "No" and the entire credit has been claimed in prior tax years (generally this can occur after the 11th year for which the credit has been claimed for the building), do not complete lines 1 through 18.

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); line 7 on the 2003 revision.

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,

Tax for Children Under Age 14 With Investment Income of More Than \$1,500

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0998

Attachment Sequence No. **33**

Child's name shown on return						Child's	Child's social security number		
Bef		f the child, the parent, or any capital gain distributions), or o Dependents. It explains how t Worksheet in the Form 1040 o	qualified dividends, or farm to figure the child's tax us	n inc sing	come, see Pub. 92 the Qualified Div	29, Tax idends	Rules for C and Capita	hildren and	
Α	Parent's name (first,	nitial, and last). Caution: See instruction	ions before completing.			B Par	ent's social se	curity numbe	
С	Parent's filing status	(check one):					<u> </u>		
Б.	Single	☐ Married filing jointly ☐	Married filing separately		Head of househo	old [Qualifyin	g widow(er	
Pai	Child's	let Investment Income							
1	Enter the child's	investment income (see instru	uctions)			1			
2	If the child did	not itemize deductions on So	chedule A (Form 1040 o	r Fo	rm 1040NR), ente	er 2			
3	Subtract line 2	rom line 1. If zero or less, sto		est o					
4		axable income from Form 10		-	7; or Form 1040NF				
5	Enter the small	r of line 3 or line 4. If zero, st				0			
Par	Tentativ	hild's return Tax Based on the Tax R	ate of the Parent	•		. 5			
6	Enter the parent line 6; TeleFile T	s taxable income from Form x Record, line K(1); Form 104	1040, line 40; Form 1040A 0NR, line 38; or Form 104	0NR	-EZ, line 14. If zer				
7	Enter the total, above. Do not	. 7							
8	Add lines 5, 6,	. 8							
9		the amount on line 8 based on Dividends and Capital Gain Ta		Do	or J (Form 1040)_i	s			
10	tax; Form 1040E line 15. Do not i	tax from Form 1040, line 41; F, line 10; TeleFile Tax Record, liculde any tax from Form 4972 Schedule D or J (Form 1040) v	ne K(2); Form 1040NR, line or 8814 . If the Qualified Div	39; c riden	or Form 1040NR-Ez ds and Capital G <u>ai</u>	<u>r,</u> n			
11		from line 9 and enter the resul	· ·	nter		e . 11			
12a	Add lines 5 and	7		12a					
b	Divide line 5 by	ine 12a. Enter the result as a	decimal (rounded to at lea	ast t	hree places) .	. 12k	×		
13	Multiply line 11	oy line 12b				. 13			
Pai	rt III Child's	oy line 12b Tax—If lines 4 and 5 above	are the same, enter -C	- or	line 15 and go	to line	16.	1	
	C 11 · · · · -	l'		14					
14 15		om line 4			and instructions)	/////	7		
15	the Qualified D used to figure the	the amount on line 14 based vidends and Capital Gain Tax e tax, check here	Worksheet or Schedule	D o	r J (Form 1040) i ► □	s] 15			
16	Add lines 13 an					. 16			
17	the Qualified D	the amount on line 4 based ridends and Capital Gain Tax e tax, check here	Worksheet or Schedule	D o	r J (Form 1040) <u>i</u>	s			
18	used to figure to Enter the large line 28; or Form	ζ, 🗀							
							-		



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

► See instructions on pages 3 and 4. ► Attach to Form 1040, 1040NR, or 1041. OMB No. 1545-1073 Attachment Sequence No. **74**

Department of the Treasury Internal Revenue Service (00) Name(s) shown on return

Dort I

Identifying number

Pa	rt I Net Minimum Tax on Exclusion Items			
-				
1	Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions	1		
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	ļ	
3	Minimum tax credit net operating loss deduction (see instructions)	3	()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions	4		
5	Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if married filing separately for 2002. Estates and trusts, enter \$22,500	5		
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts, enter \$75,000	6		
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		
8	Multiply line 7 by 25% (.25)	8		
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions	9		
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10		
11	• If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here.	11		
12	• All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2002) from the result. Minimum tax foreign tax credit on exclusion items (see instructions)	12		
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		
14	Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55	14		
14	Efficient the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule 1, line 55			
<u>15</u>	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15		
Pa	rt II Minimum Tax Credit and Carryforward to 2004			
16	Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56	16		
17	Enter the amount from line 15 above	17		
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		
19	2002 minimum tax credit carryforward . Enter the amount from your 2002 Form 8801, line 26	19		
20	Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed qualified electric vehicle credit (see instructions)	20		
21	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		
22	Enter your 2003 regular income tax liability minus allowable credits (see instructions)	22		
23	Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54.	23		
24	Subtract line 23 from line 22. If zero or less, enter -0	24		
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Form 1040, line 52; Form 1040NR, line 48; or Form 1041, Schedule G, line 2d	25		
26	Minimum tax credit carryforward to 2004. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26		

Form	8801 (200)3)		Page
Pa	rt III	Tax Computation Using Maximum Capital Gains Rate	es	
	gain di	n: If you did not complete Schedule D (Form 1040) for 2002 bec stributions directly on Form 1040, line 13, or your 2002 taxable e instructions before completing this part.		
	48 can gain) o	n : For a fiscal year taxpayer with a prior tax year that ends in a not exceed the amount figured under section 55(b)(3) (maximum r, if applicable, section 301(c) of the Jobs and Growth Tax Relief F structions).	rate of tax on net capital	
27	Enter t	he amount from line 10		27
28	(line 21	he amount from line 23 of your 2002 Schedule D (Form 1040) of the 2002 Schedule D (Form 1041)) or line 9 of your 2002 lie D Tax Worksheet*	28	
29		he amount from line 19 of your 2002 Schedule D (Form 1040), 15d, column (2), of the 2002 Schedule D (Form 1041)	29	
30	the am	did not complete the 2002 Schedule D Tax Worksheet, enter count from line 28. Otherwise, add lines 28 and 29, and enter count from that result or the amount from line 4 of your 2002 tale D Tax Worksheet	30	
31	Enter t	he smaller of line 27 or line 30		31
32	Subtra	ct line 31 from line 27		32
33	If line 3 32 by 2	32 is \$175,000 or less (\$87,500 or less if married filing separate 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract eparately for 2002) from the result	ely for 2002), multiply line \$3,500 (\$1,750 if married	33
34	(line 26 D Tax	he amount from line 28 of your 2002 Schedule D (Form 1040) of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule Worksheet.* Enter -0- if you did not complete Part IV of your chedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041))	34	
35	Enter t	he smaller of line 27 or line 28	35	
36	Enter t	he smaller of line 34 or line 35	36	
37	D (Forn (Form 1	he amount from your 2002 Schedule m 1040), line 29 (or 2002 Schedule D 1041), line 27) (if you did not complete e, enter -0-)		
38	Enter t	he smaller of line 36 or line 37	38	
39 40		y line 38 by 8% (.08)		39
41		y line 40 by 10% (.10)		41
42		ct line 36 from line 35	42	43
43		y line 42 by 20% (.20)		13
44		ct line 35 from line 31	44	
45		y line 44 by 25% (.25)		45
46	Add lin	es 33, 39, 41, 43, and 45		46
47		27 is \$175,000 or less (\$87,500 or less if married filing separate		
17	27 by 2	26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract eparately for 2002) from the result		47

* The 2002 Schedule D Tax Worksheet is on page D-9 of the 2002 Instructions for Schedule D (Form 1040) (page 35 of the 2002 Instructions for Form 1041).

48 Enter the smaller of line 46 or line 47 here and on line 11 . . .

Additional Child Tax Credit

1040 1040A 8812

OMB No. 1545-1620

2003

Attachment Sequence No. **47**

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on return

Complete and attach to Form 1040 or Form 1040A.

Pa	rt I All Fil	lers			
1	or page 38 of	unt from line 3 of your Child Tax Credit Worksheet on page 41 of the Form 1040A instructions. If you used Pub. 972, enter the page 4 of the publication		1	
2	Enter the amo	unt from Form 1040, line 49, or Form 1040A, line 33		2	
3	Subtract line 2	2 from line 1. If zero, stop ; you cannot take this credit	, . ,	3	
4 5	Is the amount No. Le	al taxable earned income. See the instructions on back on line 4 more than \$10,500? ave line 5 blank and enter -0- on line 6. btract \$10,500 from the amount on line 4. Enter the result .	5		
6	Next. Do you No. If sm Yes. If	mount on line 5 by 10% (.10) and enter the result have three or more qualifying children? line 6 is zero, stop ; you cannot take this credit. Otherwise, raller of line 3 or line 6 on line 13. line 6 is equal to or more than line 3, skip Part II and enter e 13. Otherwise, go to line 7.		6	
Pai	t II Certa	in Filers Who Have Three or More Qualifying Chi	ildren		
7	W-2, boxes 4 a	of the withheld social security and Medicare taxes from Form(s) and 6. If married filing jointly, include your spouse's amounts you worked for a railroad, see the instructions on back	7		
8	1040 filers:	Enter the total of the amounts from Form 1040, lines 28 and 56, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 60.	8		
	1040A filers:	Enter -0			
9 10	Add lines 7 and 1040 filers:	Enter the total of the amounts from Form 1040, lines 63 and 64.	9		
	1040A filers:	Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).	10		
11	Subtract line 1	10 from line 9. If zero or less, enter -0		11	
12	Enter the large	er of line 6 or line 11 here		12	
	Next, enter the	e smaller of line 3 or line 12 on line 13.			
Pai	rt III Your	Additional Child Tax Credit			
13	This is your	additional child tax credit		13	
			1040	Enter this an Form 1040, Form 1040A,	line 65, or .

Department of the Treasury Internal Revenue Service

Parents' Election To Report Child's Interest and Dividends

► See instructions below and on back.

Caution: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less

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

OMB No. 1545-1128

Attachment Sequence No. 40

Name(s) shown on your return

Your social security number

if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax Benefits You May Not Take on the back. Child's name (first, initial, and last) B Child's social security number If more than one Form 8814 is attached, check here . Child's Interest and Dividends To Report on Your Return 1a Enter your child's taxable interest. If this amount is different from the amounts shown on the 1a child's Forms 1099-INT and 1099-OID, see the instructions b Enter your child's tax-exempt interest. Do not include this 1b amount on line 1a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your 2 child received any ordinary dividends as a nominee, see the instructions Enter your child's capital gain distributions. If your child received any capital gain distributions 3 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report 1,500 0.0 Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 Tax on the First \$1,500 of Child's Interest and Dividends Amount not taxed 00 Subtract line 7 from line 4. If the result is zero or less, enter -0-Tax. Is the amount on line 8 less than \$750? 9 ■ No. Enter \$75 here and see the Note below. Yes. Multiply line 8 by 10% (.10). Enter the result here and see the **Note** below.

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 41, or Form 1040NR, line 39. Be sure to check box **a** on Form 1040, line 41, or Form 1040NR, line 39.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 14 at the end of 2003. A child born on January 1, 1990, is considered to be age 14 at the end of 2003.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2003 was less than \$7,500.
- The child is required to file a 2003 return.

- There were no estimated tax payments for the child for 2003 (including any overpayment of tax from his or her 2002 return applied to 2003 estimated tax).
- There was no Federal income tax withheld from the child's income.

You must also qualify. See Parents Who Qualify To Make the Election below.

How To Make the Election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.

• You are filing a joint return for 2003 with the child's other parent.

- You and the child's other parent were married to each other but file separate returns for 2003 and you had the higher taxable income.
- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

(continued)

Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989

(For Filers With Qualified Higher Education Expenses)

► Attach to Form 1040 or Form 1040A.

2003
Attachment
Sequence No. 57

OMB No. 1545-1173

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Attach to Form 1040 or Form 1040A.

Sequence No. 5 /

Your social security number

1	(a) Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	(b) Name and address of eligible educational institution			
lf y	ou need more space, attach a statement.				
2	Enter the total qualified higher education expenses yo column (a) of line 1. See the instructions to find out when the column (b) of the column (c) of the c		2		
3	Enter the total of any nontaxable educational benef fellowship grants) received for 2003 for the person(s) list		3		
4	Subtract line 3 from line 2. If zero or less, stop. You ca	annot take the exclusion	4		
5	Enter the total proceeds (principal and interest) from issued after 1989 that you cashed during 2003		5		
6	Enter the interest included on line 5 (see instructions)		6		
7	If line 4 is equal to or more than line 5, enter "1.000." by line 5. Enter the result as a decimal (rounded to at l		7	× .	
8	Multiply line 6 by line 7		8		<u> </u>
9	Enter your modified adjusted gross income (see instruction Note: If line 9 is \$73,500 or more if single or head of \$117,750 or more if married filing jointly or qualifying with You cannot take the exclusion.	household, or			
10	Enter: \$58,500 if single or head of household; \$87,750 if jointly or qualifying widow(er)				
11	Subtract line 10 from line 9. If zero or less, skip line 12 line 13, and go to line 14				
12	Divide line 11 by: \$15,000 if single or head of house qualifying widow(er). Enter the result as a decimal (rou		12	× .	
13	Multiply line 8 by line 12		13		
14	Excludable savings bond interest. Subtract line 13 f Schedule B (Form 1040), line 3, or Schedule 1 (Form 1		14		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

If you cashed series EE or I U.S. savings bonds in 2003 that were issued after 1989, you may be able to exclude from your income part or all of the interest on those bonds. Use this form to figure the amount of any interest you may exclude.

Who May Take the Exclusion

You may take the exclusion if all four of the following apply.

- 1. You cashed qualified U.S. savings bonds in 2003 that were issued after 1989.
- **2.** You paid qualified higher education expenses in 2003 for yourself, your spouse, or your dependents.
 - **3.** Your filing status is any status **except** married filing separately.
- **4.** Your modified AGI (adjusted gross income) is less than: \$73,500 if single or head of household; \$117,750 if married filing jointly or qualifying widow(er). See the instructions for line 9 to figure your modified AGI.

U.S. Savings Bonds That Qualify for Exclusion

To qualify for the exclusion, the bonds must be series EE or I U.S. savings bonds issued after 1989 in your name, or, if you are married, they may be issued in your name and your spouse's name. Also, you must have been age 24 or older before the bonds were issued. A bond bought by a parent and issued in the name of his or her child under age 24 does not qualify for the exclusion by the parent or child.

Recordkeeping Requirements

Keep the following records to verify interest you exclude.

- Bills, receipts, canceled checks, or other documents showing you paid qualified higher education expenses in 2003.
- A written record of each post-1989 series EE or I bond that you cash. Your record must include the serial number, issue date, face value, and total redemption proceeds (principal and interest) of each bond. You may use Form 8818, Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

OMB No. 1545-1190

Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

► Attach to your tax return.

Attachment Sequence No. 109 Identifying number

Pai	t 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 Unite	ed Sta	tes, indicati	e the co	ountry.
1	Description of like-kind property given up ►				
2	Description of like-kind property received ►				
2	Data like kind grouperty given up was existedly apprized (secontly day year)	3	 /	/	
3 4	Date like-kind property given up was originally acquired (month, day, year)	4	/		
5	Date like-kind property you received was identified by written notice to another party (see	-	,		
J	instructions for 45-day written notice requirement) (month, day, year)	5	/	/	
6	Date you actually received the like-kind property from other party (month, day, year) (see instructions)	6	/	/	
7	Was the exchange of the property given up or received made with a related party, either directly			•	_
_	(such as through an intermediary) (see instructions)? If "Yes," complete Part II. If "No," go to Part	: III .	L	Yes	∐ No
Par 8		Dolo	tad partula ide		
0	Name of related party Relationship to you	Reia	ted party's ide	anulying r	iumbei
	Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)				
•					
9	During this tax year (and before the date that is 2 years after the last transfer of property that wa exchange), did the related party directly or indirectly (such as through an intermediary) sell or dis	as par snose	of any		
	part of the like-kind property received from you in the exchange?] Yes [□No
10	During this tax year (and before the date that is 2 years after the last transfer of property that wa	as par	t of the		
	exchange), did you sell or dispose of any part of the like-kind property you received?	٠.	🗆	Yes	☐ No
	If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 1				
	year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this gain or (loss) from line 24 unless one of the exceptions on line 11 applies.	s year'	s tax return	the de	ferred
11					
11	If one of the exceptions below applies to the disposition, check the applicable box: The disposition was after the death of either of the related parties.				
b		the ex	change.		
c	You can establish to the satisfaction of the IRS that neither the exchange nor the disposit			idance	as its
	principal purpose. If this box is checked, attach an explanation (see instructions).				
Par	Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property				
	Caution: If you transferred and received (a) more than one group of like-kind properties or (b) cash of see Reporting of multi-asset exchanges in the instructions.	or othe	er (not like-k	ind) pro	pperty,
	Note: Complete lines 12 through 14 only if you gave up property that was not like-kind. Otherw	vise c	io to line 1	5	
12	Fair market value (FMV) of other property given up	V/////		<i>J.</i>	1
13	Adjusted basis of other property given up				
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			
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			
16	FMV of like-kind property you received	16			
17	Add lines 15 and 16	17			
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any	18			
19	exchange expenses not used on line 15 (see instructions)	19			
20	Enter the smaller of line 15 or line 19, but not less than zero	20			
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions) .	21			
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			<u> </u>
23	Recognized gain. Add lines 21 and 22	23			<u> </u>
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24			-
25	Basis of like-kind property received. Subtract line 15 from the sum of lines 18 and 23.	25	I		1

Qualified Adoption Expenses

► Attach to Form 1040 or 1040A.

► See separate instructions.

OMB No. 1545-1552 Attachment

Sequence No. 38

Department of the Treasury Internal Revenue Service Name(s) shown on return

Your social security number

											<u> </u>	
	Before you beg Eligible Chil		need to understand the Employer-Pro		-						ictions. otion Expens	205
Par	_		out Your Eligible								-	
· ai			details, including w						icte tili	o part.	occ page 2	or the
1							Check i	f child was-	_			
•		(a	a)		(b) Child's year	(c) born b e	ofore	(d) a child	(e)		(f) Child's	
		Child's	s name		of birth	1986	and	with special	foreign	ic	dentifying number	-
OF:14	First		Last			was dis	abled	needs	child			
Child 1											1 1	
Child							1				1 1	
2	ion: If the child	d was a f	 foreign child, see Spe	cial Di	ulos in the inc	tructio	ac for	lino 1 co	lump (o	that ho	din on nago 1	hoforo
			III. If you received en									
	II Adoptio			1 - 7 -								
			ou are filing Form 10					ge interes	st credit	(see the	instructions	for
	Form 1040, lin	e 51), fir	st complete Form 83	96 , Mo	rtgage Intere	st Cred	it.			<i>V/////</i> /		
					Child	1		Child	2			
2	Maximum cred	lit nar ch	nild	2	\$10,16	0 00		\$10,1	60 00			
		•	39 for a prior year?		, -							
	No. Ente	r -0)									
			of the instructions	3								
4	Subtract line 3		nt to enter.	4								
			ualified adoption									
			of the instructions)	5								
			adoption expenses									
	may not be equivou paid in 20		adoption expenses									
	Enter the sma		ne 4 or line 5	6								
			ne 6. If zero, skip line:	s 8 thro	ough 11 and	enter -()- on l	ine 12 .		7		
	•	-	ted gross income (see p	oage 4 o	f the instructio	ns) 8						
9	Is line 8 more											
			and 10, and enter -0-2,390 from line 8	on line	11.	9						
0			2,390 Horn line 8 . 10. Enter the result as	· · · · · · · · · · · · · · · · · · ·		L to at I	east t	hree place	es). Do			
			.000"							10	X	
			0							11		
			ne 7							12		
			eet on page 4 of the							13		
										14		
			orm 1040, line 43, or I			. 15	5					
6	1040 filers:		e total of the amounts les 44 through 49, plus									
			credit from Form 8396			16	,					
	1040A filers:		e total of the amount		γ		•		<u> </u>			
		1040A,	lines 29 through 33.		J							
	Subtract line 1									17		
			r the smaller of line 1 line 17 is smaller thar									
			ons)							18		

Form 8839 (2003) Page **2**

Part III Employer-Provided Adoption Benefits

			Child 1		Child 2	
19	Maximum exclusion per child	19	\$10,160	00	\$10,160	00
20	Did you receive employer-provided adoption benefits for a prior year?					
	No. Enter -0☐ Yes. See page 4 of the instructions for the amount to enter.	20				
21	Subtract line 20 from line 19	21				
22	Enter the total amount of employer-provided adoption benefits you received in 2003. This amount should be shown in box 12 of your 2003 Form(s) W-2 with code T	22				
23	Add the amounts on line 22					
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2003, enter the amount from line 21.	24				
25	Add the amounts on line 24. If zero, skip line -0- on line 30, and go to line 31	es 26 	through 29, enter	25		
26	Enter your modified adjusted gross income (from the worksheet on page 5 of the instructions) 26					
27	Is line 26 more than \$152,390? ☐ No. Skip lines 27 and 28, and enter -0- on line 29. ☐ Yes. Subtract \$152,390 from line 26					
28	Divide line 27 by \$40,000. Enter the result to at least three places). Do not enter more			28	× .	
29	Multiply line 25 by line 28			29		
30	Excluded benefits. Subtract line 29 from	line 2	5			
31	Taxable benefits. Is line 30 more than line	23?				
	 No. Subtract line 30 from line 23. Also of Form 1040 or 1040A. On the I Yes. Subtract line 23 from line 30. Enter would enter on line 7 of Form 1040 enter the result on line 7 of Form 10 	ine ne the re) or 1	ext to line 7, enter esult as a negative 040A by the amou	"AB. numb nt on l	" er. Reduce the total Form 8839, line 31,	you and



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

- The total adoption expenses you paid in 2003 were not fully reimbursed by your employer and the adoption became final in 2003 or earlier.
- You adopted a child with special needs and the adoption became final in 2003.

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury Internal Revenue Service

► Attach to your tax return.

OMB No. 1545-1444

2003
Attachment
Sequence No. 99

Name(s) shown on return Identifying number

Par	t Current Year Credit							
1	1 Enter the total qualified wages paid or incurred during calendar year 2003 only (see instructions)							
а	0.100 / 000 / 000 12							
b	0 Hg 1 Hg 1 Hg 1 Hg 1 Hg 1 Hg 1 Hg 1 Hg							
2	Add lines 1a and 1b. You must subtract this amount from your deducti		2					
3	Form 8844 If you are a— Then enter the total of the current							
	credits from a Shareholder Schedule K-1 (Form 1120S), lines	<u> </u>						
	pass-through b Partner Schedule K-1 (Form 1065), lines 12							
	entities: c Beneficiary Schedule K-1 (Form 1041), line 14	1	3					
	d Patron Written statement from cooperative	I						
4	Add lines 2 and 3		4					
5	Empowerment zone and renewal community employment credit include	ed on line 4 from passive						
	activities (see instructions)		5					
6	Subtract line 5 from line 4		6					
7	Passive activity credit allowed for 2003 (see instructions)		7					
8	Carryforward of empowerment zone and renewal community employment		8					
9	Carryback of empowerment zone and renewal community employment credit		9					
10	Current year credit. Add lines 6 through 9. (S corporations, partners							
Dor	cooperatives, see instructions.)	<u> </u>	10					
Par								
11	Regular tax before credits:							
•	Individuals. Enter the amount from Form 1040, line 41							
•	Corporations. Enter the amount from Form 1120, Schedule J, line		11					
	Part I, line 1; or the applicable line of your return	1						
•	Estates and trusts. Enter the sum of the amounts from Form 1041, Sched	l l						
12	1b, or the amount from the applicable line of your return	,	12					
13	Add lines 11 and 12		13					
14a	Foreign tax credit	14a						
b	Credit for child and dependent care expenses (Form 2441, line 11)	14b						
С	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	14c						
d	Education credits (Form 8863, line 18)	14d						
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	14e						
f	Child tax credit (Form 1040, line 49)	14f						
g	Mortgage interest credit (Form 8396, line 11)	14g						
h	Adoption credit (Form 8839, line 18)	14h						
i	District of Columbia first-time homebuyer credit (Form 8859, line 11).	14i						
j	Possessions tax credit (Form 5735, line 17 or 27)	14j						
k	Credit for fuel from a nonconventional source	14k						
I	Qualified electric vehicle credit (Form 8834, line 20)	141						
m	Add lines 14a through 14l		14m					
15	Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through	22 and enter -0- on line 23	15					
16	Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-	16						
17	Tentative minimum tax (see instructions)	17						
18	Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	18						
19	Multiply line 17 by 75% (.75)							
20	Enter the greater of line 18 or line 19		20					
21	Subtract line 20 from line 15. If zero or less, enter -0		21					
22	General business credit (other than the New York Liberty Zone business employed)		22					
23	Subtract line 22 from line 21		23					
24	Credit allowed for the current year. Enter the smaller of line 10 or line 23 here an							
	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							

Archer MSAs and Long-Term Care Insurance Contracts

► Attach to Form 1040. ► See separate instructions. Social security number of MSA account holder. If both spouses

Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040 Attachment Sequence No. **39**

OMB No. 1545-1561

	have MSAs, see page 1 of the instructions \blacktriangleright	İ			
Sec	tion A. Archer MSAs. If you have only a Medicare+Choice MSA, skip Section A and co	mplete S	ection	B.	
Par	General Information. See page 2 of the instructions.				
				Yes	No
1a	Did you or your employer make contributions to your Archer MSA for 2003?		1a		
	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?		1b		
c	If line 1a is "Yes," indicate coverage under high deductible health plan: Self-Only or				
	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for	,	2a	,,,,,,,	,,,,,,,
	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instruction		2b		
	If line 2a is "Yes," indicate coverage under high deductible health plan: Self-Only or	Family			
Par		ore comp	leting	this	part.
	If you are filing jointly and both you and your spouse have high deductible he				
	coverage, complete a separate Part II for each spouse (see page 2 of the instruc	tions).			
3a	Were any employer contributions made to your Archer MSA(s) for 2003? . Yes No				
b	Total employer contributions to your Archer MSA(s) for 2003				
4	Archer MSA contributions you made for 2003, including those made from January 1, 2004, through				
•	April 15, 2004, that were for 2003. Do not include rollovers (see page 4 of the instructions)	4			
5	Limitation from the worksheet on page 3 of the instructions	5			
6	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible				
Ū	health plan. (If self-employed, enter your earned income from the trade or business under which				
	the high deductible health plan was established.)	6			
7	Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the				
	total on Form 1040, line 33. On the dotted line next to line 33, enter "MSA" and the amount .	7			
	Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instruct	ions).			
Par	t III Archer MSA Distributions				1
8a	Total distributions you and your spouse received in 2003 from all Archer MSAs (see page 4 of				
	the instructions)	8a			
b	Distributions included on line 8a that you rolled over to another Archer MSA. Also include any				
	excess contributions (and the earnings on those excess contributions) included on line 8a that	_			
	were withdrawn by the due date of your return (see page 4 of the instructions)	8b			
С	Subtract line 8b from line 8a	8c			
9	Unreimbursed qualified medical expenses (see page 4 of the instructions)	9			
10	Taxable Archer MSA distributions. Subtract line 9 from line 8c. If zero or less, enter -0 Also				
	include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter	10			
	"MSA" and the amount	10			
11a	If any of the distributions included on line 10 meet any of the Exceptions to the Additional				
	15% Tax (see page 4 of the instructions), check here				
b	Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included				
	on line 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 60. On the dotted line next to line 60, enter "MSA" and the amount	11b			
Sec	tion B. Medicare+Choice MSA Distributions. If you are filing jointly and both you are		nouse	rece	-ived
200	distributions in 2003 from a Medicare+Choice MSA, complete a separate Section				
	page 4 of the instructions).		•		•
12	Total distributions you received in 2003 from all Medicare+Choice MSAs (see page 5 of the				
	instructions)	12			
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13			
14	Taxable Medicare+Choice MSA distributions. Subtract line 13 from line 12. If zero or less,				
14	enter -0 Also include this amount in the total on Form 1040, line 21. On the dotted line next				
	to line 21, enter "Med+MSA" and the amount	14			
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional				
	50% Tax (see page 5 of the instructions), check here				
b	Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on				
	Form 1040, line 60. On the dotted line next to line 60, enter "Med+MSA" and the amount	15b			

Form 8853 (2003) Attachment Sequence No. 39 Page 2

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ►

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

	If more than one Section C is attached, check here						
16a	Name of insured ▶ b Social security number of insured ▶						
17	In 2003, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured?						
18	Was the insured a terminally ill individual?						
19	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked						
	Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.						
20	Enter the part of the amount on line 19 that is from qualified LTC insurance contracts						
21	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) .						
22	Add lines 20 and 21						
	Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27.						
23 24	Multiply \$220 by the number of days in the LTC period Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)						
25 26	Enter the larger of line 23 or line 24						
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.						
27	Per diem limitation. Subtract line 26 from line 25						
28	Taxable payments. Subtract line 27 from line 22. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount.						

Education Credits
(Hope and Lifetime Learning Credits)

• See instructions.

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Attach to Form 1040 or Form 1040A.

OMB No. 1545-1618

2003

Attachment

Sequence No. 50

Your social security number

Caution: You cannot take both an education credit and the tuition and fees deduction (Form 1040, line 26, or Form 1040A,

line	19) for the same student	in the same year.									
Pa	Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.										
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 fo each student.	renses (see auctions). Do enter more a \$2,000 for enter more a \$2,000 for enter more a \$2,000 for enter more a \$2,000 for enter more a \$2,000 for enter the smaller of the amount in column (c) or enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the amount in column (c) enter the smaller of the smaller of the smaller of the amount in column (c) enter the smaller of the smaller		column (d) from		rom	(f) Enter one-half of the amount in column (e)		
2 3	Add the amounts in content and the lifetime learning cr	Add the amounts of edit for another stu		ns (d) and					3		
•	t II Lifetime Learnin				1						
4	Caution: You cannot take the					page	(c) Qualified expenses (see instructions)				
	Hope credit and							-			
	the lifetime learning										
	credit for the same						+				
	student in the							!			
5	same year. Add the amounts on li	ne 4. column (c). ar	nd enter the tot	al					5		
6	Enter the smaller of lin	atter the smaller of line 5 or \$10.000									
7	Tentative lifetime learn	ing credit. Multiply	line 6 by 20% (.20) and g	jo to F	Part I	<u>II</u>	<u> </u>	7		
	t III Allowable Educ								8		1
8 9	Tentative education cre Enter: \$103,000 if mar										
7	household, or qualifying				9						
10	Enter the amount from		or Form 1040A,	line 22 .	10						
11	Subtract line 10 from I				11						
12	any education credits Enter: \$20,000 if marr										
14	household, or qualifying	ig widow(er)			12						
13	If line 11 is equal to o go to line 15. If line 11 a decimal (rounded to	r more than line 12 is less than line 12	, enter the amo 2, divide line 11	unt from l by line 12	2. Ente	er the	e result	as	13	× .	
14	Multiply line 8 by line	13							14		
15	Enter the amount from	Form 1040, line 43	3, or Form 1040)A, line 28					15		
16	Enter the total, if any Form 1040A, lines 29								16		
17	Subtract line 16 from credits	line 15. If zero or							17		
18	Education credits. En line 47, or Form 1040	nter the smaller of	f line 14 or line	17 here	and o	on Fo	orm 104		18		
	*See Pub. 970 for the amou							incon		m Puerto Rico.	1

New York Liberty Zone Business Employee Credit

Department of the Treasury Internal Revenue Service Name(s) shown on return

Attach to your tax return.

OMB No. 1545-1785

2003
Attachment
Sequence No. 132

Identifying number

Current Year Credit (Members of a controlled group, see instructions.) 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 2002 or 2003 who have: 1a 1b Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages 2 Then enter the NY Liberty Zone business employee credits from— If you are a— 3 NY Liberty Zone business a Shareholder . Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. employee credits Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . Schedule K-1 (Form 1041), line 14 **b** Partner . . 3 from pass-through c Beneficiary entities: Written statement from cooperative . **d** Patron . 4 NY Liberty Zone business employee credit included on line 4 from passive activities (see 5 5 6 6 7 7 NY Liberty Zone business employee passive activity credit allowed for 2003 (see instructions). 8 Carryforward of NY Liberty Zone business employee credit to 2003. 8 Carryback of NY Liberty Zone business employee credit from 2004 (see instructions) 9 Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) 10 Part II Allowable Credit Regular tax before credits: Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, 11 • 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 Alternative minimum tax: 12 Individuals. Enter the amount from Form 6251, line 35 12 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 13 14a 14b **b** Credit for child and dependent care expenses (Form 2441, line 11) . 14c c Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) 14d d Education credits (Form 8863, line 18). 14e e Credit for qualified retirement savings contributions (Form 8880, line 14) 14f f Child tax credit (Form 1040, line 49) 14g g Mortgage interest credit (Form 8396, line 11) 14h h Adoption credit (Form 8839, line 18) 14i i District of Columbia first-time homebuyer credit (Form 8859, line 11) 14j Possessions tax credit (Form 5735, line 17 or 27) 14k k Credit for fuel from a nonconventional source 141 I Qualified electric vehicle credit (Form 8834, line 20) m Add lines 14a through 14l 15 15 Net income tax. Subtract line 14m from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20. Net regular tax. Subtract line 14m from line 11. If zero or less, enter -0-. 16 16 17 17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) 18 18 19 19 General business credit (see instructions). 20 20 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 21 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

Health Coverage Tax Credit

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-1807 Sequence No. 134

Recipient's social security number

Department of the Treasury Internal Revenue Service

Name of recipient (if both spouses are recipients, complete a separate form for each spouse)

Bef	Fore you begin: See Definitions and Special Rules that begin on page 2.						
CAUT	Do not complete this form if you can be claimed as a dependent on someone else's 2003 tax return.						
Pa	complete This Part To See if You Are Eligible To Take This Credit						
1	 Check the boxes below for each month in 2003 that all of the following statements were true on the first day of that month. You were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient. You were covered by a qualified health insurance plan for which you paid the premiums. You were not entitled to Medicare Part A or enrolled in Medicare Part B. 						
	 You were not enrolled in Medicaid or State Children's Health Insurance Program (SCHIP). 						
	 You were not enrolled in the Federal Employees Health Benefits Program or eligible to receive benefits under the U.S military health system (TRICARE). 						
	• You were not imprisoned under Federal, state, or local authority.						
	• You were not covered by, or eligible for coverage under, any employer-sponsored health insurance plan (see instructions on page 3).						
	☐ January ☐ February ☐ March ☐ April ☐ May ☐ June						
	☐ July ☐ August ☐ September ☐ October ☐ November ☐ December						
Pai	rt II Health Coverage Tax Credit						
2	Amount paid for qualified health insurance coverage for all months checked on line 1 (see instructions on page 4). Include advance payments, if any, from Form 1099-H, box 1 2						
	Note. You must attach invoices and proof of payment for any amounts included on line 2 for which you did not receive an advance payment (see instructions on page 4).						
3	Enter the total amount of any (a) Archer MSA distributions used to pay amounts included on line 2 and (b) National Emergency Grants you received for health insurance in 2003 3						
4	Subtract line 3 from line 2. If zero or less, stop ; you cannot take the credit						
5	Multiply line 4 by 65% (.65) and enter the result						
6	Advance payments, if any, from Form 1099-H, box 1						
7	Health coverage tax credit. Subtract line 6 from line 5. If zero or less, enter -0 Also include						

on Form 1040, line 67, or Form 1040NR, line 62, and check box c on that line

