

General Description Booklet
For the
2000 PUBLIC USE TAX FILE

Compiled by
Mike Weber and Michael Parisi
Individual Statistics Branch
Statistics of Income Division
Internal Revenue Service
June 2004

TABLE OF CONTENTS

| | |
|---|-----|
| INTRODUCTION..... | 2 |
| DISCLOSURE AVOIDANCE PROCEDURES..... | 3 |
| CORE RECORD LAYOUT (CODES)..... | 5 |
| CORE RECORD LAYOUT (AMOUNTS) | 6 |
| CODE DEFINITIONS | 10 |
| EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS | 17 |
| TECHNICAL DESCRIPTION OF THE FILE..... | 22 |
| SAMPLE DESCRIPTION | 23 |
| WEIGHTED COUNTS FOR EACH CODE FIELD | 28 |
| WEIGHTED SUM OF THE AMOUNTS IN EACH AMOUNT FIELD..... | 34 |
| 2000 FEDERAL TAX FORMS (WITH FIELD NUMBERS REFERENCED)..... | A-1 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2000 Public Use Tax File, which contains 145,663 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 130.3 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2000. The Individual Tax File is designed for making national level estimates.

The Tax Files, which have been produced since 1960, consist of detailed information taken from SOI sample records. The public use versions of these sample files are sold in an unidentifiable form, with names, Social Security Numbers (SSN), and other similar information omitted. The primary uses made of these files have been to simulate the administrative and revenue impact of tax law changes, as well as to provide general statistical tabulations relating to sources of income and taxes paid by individuals.

The 2000 Tax File can be purchased through the Internal Revenue Service, Statistics of Income Division. Any questions concerning the cost and acquisition of the current Individual Tax File should be directed to:

Thomas Petska, Director
Statistics of Income Division N:ADC:R:S
Internal Revenue Service
P.O. Box 2608
Washington, DC 20013-2608

Telephone number: (202) 874-0700
Fax number: (202) 874-1198

Individual Public Use Tax Files for each of the Tax Years 1960, 1962, and 1966 through 1991 are available through the National Archives and Records Service. Questions concerning cost, acquisition, and delivery of these historical tax model files, should be addressed to:

Reference Services
Center for Electronic Records
National Archives and Records Administration
8601 Adelphi Road
College Park, MD 20740-6001
(301) 713-6630

The Archives order number for any of the above-mentioned historical Public Use Tax Model Files is 374-109-(A). In addition to the order number, the requester should also specify the tax year and version (Individual or State) of the file under consideration.

Please refer to the sections of this booklet titled "Individual Tax File Sample Description" for a more detailed discussion of the Tax File.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE DISCLOSURE AVOIDANCE PROCEDURES

To preserve the character of the microdata file while also protecting the identity of individuals, we have made the following changes to the Individual Tax File.

First, to make sure that it will be impossible to know whether a given taxpayer is represented in the sample, we have subsampled our 100 percent sample¹ at a 33 percent rate. In addition, certain records (123) with extreme values were exempt from inclusion in the public-use file. Each of these records would have had a 33 percent chance of selection for the file. Therefore, the actual subsampling rate is slightly less than one third.

Second, those records that remain in our file from the 100 percent sample have been combined with other high income returns (defined as returns with \$200,000 or more of AGI or records with a weight of ten or less) for the following processing changes:

- The State code has been removed.
- Alimony paid and alimony received have been removed.
- Marital status and the various exemptions for dependents have been modified (see section on Code Definitions for specific changes).
- Then, all of the high income returns have been sorted from largest to smallest for the field "State and local income taxes deductions". In this field, for every three records, in descending order, the average State and local income taxes deduction has been determined and that value has been placed in the State and local income taxes deduction field for each of the three records. This has been done over that part of the sample containing non-zero values in these fields. If the last group of records contains fewer than three, these records have been combined with the group of three immediately before it. This method of disguising data is called "blurring".
- High income returns were then separated into 65 different classes based on marital status, the number of children living at home, and the size of salaries and wages. Within each of these 65 classes, returns have been sorted on salaries and wages. This field has then been blurred over consecutive records as described above for State and local income tax deductions. However, records have only been averaged with other records in the same class. Therefore, records within one of the 65 classes have not been averaged with records in any of the other 64 classes. The file was then sorted on real estate tax deductions (again, within the 65 classes), and on Net Receipts, and the same blurring procedure was repeated on each field.²

¹Returns sampled at 100 percent for the Statistics of Income program include those with total income or loss of \$5,000,000 or more; those with business plus farm receipts of \$50,000,000 or more; and nontaxable returns with adjusted gross incomes or expanded incomes of \$200,000 or more.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Third, all lower income returns (records with an adjusted gross income of less than \$200,000 and not from our 100 percent sample) have been blurred, nationally, for alimony paid and alimony received. Then, all lower income returns were sorted by State and by a two level marital status variable (married/not married). After this sort, the records were blurred for salaries and wages, real estate tax deductions, Net Receipts, Medical and dental expenses, and State and local income taxes deduction (State of Wisconsin, only, for this last item) in the same manner as described above.

Fourth, for all records on the file, all fields on the file have been rounded to the four most significant digits (e.g., \$14,371 = \$14,370 and \$228,867 = \$228,900).

Since individual records in this file may or may not contain data from just one tax return--and never contain the full item content of any one tax return--we request that researchers make these facts clear in publishing their findings. In particular, they should refrain from using any language that would imply that they had access to individual taxpayers' records.

²For greater details on this and other disclosure protection techniques used by the Statistics of Income Division, see: Strudler, Michael; Oh, H. Lock; and Scheuren, Fritz. "Protection of Taxpayer Confidentiality on the IRS Tax Model." Statistics of Income and Related Administrative Record Research: 1986, Internal Revenue Service. See also: Sailer, Peter; Weber, Michael; and Wong, William. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

CORE RECORD LAYOUT

4-Digit Codes

(all codes are 4 characters in length)

| | | |
|-----------|------------|------------|
| 1. AGIR1 | 13. F8606 | 25. TXST |
| 2. DSI | 14. IE | 26. XFPT |
| 3. EFI | 15. MARS | 27. XFST |
| 4. EIC | 16. MIDR | 28. XOCAH |
| 5. ELECT | 17. N20 | 29. XOCAWH |
| 6. FDED | 18. N25 | 30. XODEP |
| 7. FLPDYR | 19. PREP | 31. XOPAR |
| 8. FLPDMO | 20. SCHB | 32. XTOT |
| 9. F2441 | 21. SCHCF | |
| 10. F3800 | 22. SCHE | |
| 11. F6251 | 23. STATE* | |
| 12. F8582 | 24. TFORM | |

* Only present for returns with a weight of 10 or more and where AGI was less than \$200,000.

**2000 STATISTICS OF INCOME PUBLIC USE TAX FILE
RECORD LAYOUT**

Amount Fields and Large Codes

12 digit amount fields

| | | | |
|-------------|----|--------|---|
| INCOME | 1 | E00200 | Salaries and wages |
| | 2 | E00300 | Interest received |
| | 3 | E00400 | Tax-exempt interest income |
| | 4 | E00600 | Dividends included in AGI |
| | 5 | E00700 | State income tax refunds |
| | 6 | E00800 | Alimony received |
| | 7 | E00900 | Business or profession (Schedule C) net profit/loss (+/-) |
| | 8 | E01000 | Net capital gain or loss (+/-) |
| | 9 | E01100 | Capital gain distributions reported on Form 1040 |
| | 10 | E01200 | Other gains (or loss) (+/-) |
| | 11 | E01400 | Taxable IRA distribution |
| | 12 | E01500 | Total pensions and annuities received |
| | 13 | E01700 | Pensions and annuities included in AGI |
| | 14 | E02000 | Schedule E net income or loss (+/-) |
| | 15 | E02100 | Schedule F net profit/loss (+/-) |
| | 16 | E02300 | Unemployment compensation in AGI |
| | 17 | E02400 | Gross Social Security benefits |
| | 18 | E02500 | Social Security benefits in AGI |
| Statutory | 19 | E03150 | Total deductible individual retirement account (IRA) payments |
| Adjustments | 20 | E03210 | Student Loan Interest Deduction |
| | 21 | E03260 | Deduction for self-employment tax |
| | 22 | E03270 | Self-employed health insurance deduction |
| | 23 | E03300 | Payments to KEOUGH accounts |
| | 24 | E03400 | Forfeited interest penalty |
| | 25 | E03500 | Alimony paid |
| AGI | 26 | E00100 | Adjusted Gross Income (deficit) (AGI) (+/-) |
| Tax | 27 | P04470 | Total deductions (standard or itemized) |
| Computation | 28 | E04600 | Exemption amount |
| | 29 | E04800 | Taxable income |
| | 30 | E06000 | Income subject to tax |
| | 31 | E06200 | Marginal tax base |
| | 32 | E05100 | Tax on taxable income |
| | 33 | E05200 | Computed regular tax |
| | 34 | E06300 | Tax generated (tax rate tables) |
| | 35 | E09600 | Alternative minimum tax |
| | 36 | E05800 | Income tax before credits |
| Credits | 37 | E07180 | Child and dependent care |
| | 38 | E07200 | Elderly or disabled |
| | 39 | E07220 | Child Tax Credit |
| | 40 | E07230 | Education Credits |
| | 41 | E07300 | Foreign tax |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | | |
|-------------|----|--------|---|
| | 42 | E07400 | General business credit |
| | 43 | E07600 | Credit for prior year minimum tax |
| | 44 | P08000 | Other |
| | 45 | E07150 | Total tax credit (SOI) |
| Taxes | 46 | E06500 | Total income tax |
| | 47 | E08800 | Income Tax after Credits (SOI) |
| | 48 | E09400 | Self-employment tax |
| | 49 | E09700 | Recapture taxes |
| | 50 | E09800 | Social security tax on tip income |
| | 51 | E09900 | Penalty tax on IRA |
| | 52 | E10300 | Total tax liability (SOI) |
| Payments | 53 | E10700 | Income tax withheld |
| | 54 | E10900 | Estimated tax payments |
| | 55 | E59560 | Earned income for earned income credit (EIC) |
| | 56 | E59680 | EIC used to offset income tax before credits |
| | 57 | E59700 | EIC used to offset all other taxes except advance EIC |
| | 58 | E59720 | EIC refundable portion |
| | 59 | E11070 | Additional Child Tax Credit |
| | 60 | E11100 | Amount paid with Form 4868 |
| | 61 | E11200 | Excess FICA/RRTA |
| | 62 | E11300 | Credit for federal tax on special fuels and oils |
| | 63 | E11400 | Regulated investment company credit |
| | 64 | E10605 | Total tax payments (SOI) |
| Refund etc. | 65 | E11900 | Balance due (overpayment) (+/-) |
| | 66 | E12000 | Credit elect |
| | 67 | E12200 | Predetermined estimated tax penalty |
| Schedule A | 68 | E17500 | Medical and dental expenses subject to reduction by AGI limit |
| | 69 | E18400 | State and local income taxes |
| | 70 | E18500 | Real estate tax deductions |
| | 71 | E19200 | Total interest paid deduction |
| | 72 | E19800 | Cash contributions |
| | 73 | E20100 | Other than cash contributions |
| | 74 | E19700 | Contributions deduction, total |
| | 75 | E20550 | Unreimbursed employee business expense |
| | 76 | E20600 | Tax preparation fee |
| | 77 | E20400 | Miscellaneous deductions subject to AGI limitation, total |
| | 78 | E20800 | Net limited miscellaneous deductions |
| | 79 | E20500 | Net casualty or theft loss |
| | 80 | E21040 | Itemized deduction limitation |
| Schedule C | 81 | E90040 | Net receipts (+/-) |
| | 82 | E90050 | Cost of goods sold and/or operations |
| | 83 | E90080 | Other income (Schedule C) |
| | 84 | E90140 | Car and truck |
| | 85 | E90160 | Commissions |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | | |
|-----------------|-----|--------|--|
| | 86 | E90190 | Depreciation |
| | 87 | E90210 | Insurance |
| | 88 | E90240 | Mortgage interest |
| | 89 | E90250 | Other interest |
| | 90 | E90280 | Office expenses |
| | 91 | E90310 | Rent on business property |
| | 92 | E90370 | Net wages |
| | 93 | E90100 | Total deductions (N.A. for C-EZ filers) |
| Schedule D | 94 | E22250 | Short-term gains less losses (current year) |
| | 95 | E22320 | Long term gain/loss from other forms on Schedule D |
| | 96 | E22550 | Long term capital gain taxed at the 28% rate |
| | 97 | E22370 | Schedule D capital gain distributions |
| | 98 | E23250 | Long-term gains less losses (current year) |
| | 99 | E24515 | Unrecaptured Section 1250 gain |
| | 100 | E24560 | Non-Schedule D tax |
| | 101 | E24595 | Schedule D 10 percent tax amount |
| | 102 | E24605 | Schedule D 20 percent tax amount |
| | 103 | E24615 | Schedule D 25 percent tax amount |
| | 104 | E24570 | Schedule D 28 percent tax amount |
| Schedule E | 105 | E25350 | Total rents received |
| | 106 | E25360 | Total royalties received |
| | 107 | E25370 | Rent/royalty expenses mortgage interest, Schedule E, line 12 |
| | 108 | E25380 | Rent/royalty expenses other interest, Schedule E, line 13 |
| | 109 | E25470 | Royalty depletion |
| | 110 | E25500 | Rental depreciation |
| | 111 | E25700 | Rent net income or loss (+/-) |
| | 112 | E25800 | Royalty net income or loss (+/-) |
| | 113 | E25820 | Deductible rental loss |
| | 114 | E25850 | Rent/royalty net income |
| | 115 | E25860 | Rent/royalty net loss |
| Partnerships | 116 | E25940 | Total passive income |
| | 117 | E25980 | Total non-passive income |
| | 118 | E25920 | Total passive loss |
| | 119 | E25960 | Total non-passive loss |
| | 120 | E26110 | Partnership Section 179 expense deduction |
| Small | 121 | E26170 | Total passive income |
| Business | 122 | E26190 | Total non-passive income |
| Corp | 123 | E26160 | Total passive loss |
| | 124 | E26180 | Total non-passive loss |
| | 125 | E26270 | Combined partnership and S corporation net income/loss (+/-) |
| | 126 | E26100 | S-corp. Section 179 expense deduction |
| Estate or Trust | 127 | E26390 | Total income |
| | 128 | E26400 | Total loss |
| Farm Rental | 129 | E27200 | Farm rent net income or loss (+/-) |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | | |
|-------------|-----|--------|--|
| Schedule SE | 130 | E30400 | Total self-employment income |
| | 131 | E30500 | Self-employment income, secondary taxpayer |
| Form 2441 | 132 | E32800 | Qualifying individuals' limitation |
| | 133 | E32900 | Earned income |
| | 134 | E33000 | Expenses limited to earned income |
| Form 3800 | 135 | E53220 | Investment (included in general business credit) |
| | 136 | E53240 | Jobs (included in general business credit) |
| | 137 | E53260 | Alcohol used as fuel (included in general business credit) |
| | 138 | E53280 | Research and experimentation (included in general business credit) |
| | 139 | E53300 | Low income housing (included in general business credit) |
| | 140 | E53410 | Tentative General Business Credit |
| Form 4952 | 141 | E59260 | Disallowed investment interest (Form 4952, line 7) |
| | 142 | E59280 | Allowed investment interest (Form 4952, line 8) |
| | 143 | E58990 | Investment income (Form 4952 part 2 line 4e) |
| Form 6251 | 144 | E60900 | Accelerated depreciations |
| | 145 | P60100 | Net operating loss tax preference |
| | 146 | P61850 | Total adjustments and preferences (+/-) |
| | 147 | E60000 | Form 1040 Taxable Income for AMT (Form 6251, Line 16) |
| | 148 | E61900 | Form 6251 Line 19 (Tentative Alternative Minimum Tax Income) |
| | 149 | E62100 | Alternative minimum taxable income |
| | 150 | E62900 | Alternative tax foreign tax credit |
| | 151 | E62720 | Alternative minimum Schedule D less section 1250 gain |
| | 152 | E62730 | Alternative minimum Schedule D unrecaptured section 1250 gain |
| | 153 | E62740 | Alternative minimum capital gain amount |
| Form 8582 | 154 | P65300 | Total passive net income |
| | 155 | P65400 | Total passive losses |
| | 156 | E68000 | Total losses allowed from all passive activities |
| Form 8801 | 157 | E82200 | Carry forward of minimum tax credit to 2001 |
| Schedule J | 158 | T27800 | Elected Farm Income |
| | 159 | S27860 | Tentative Current and Prior-Year Tax |
| | 160 | P27895 | Actual Prior-Year Tax |
| Form 8863 | 161 | E87500 | Hope Qualified Expenses--Limited |
| | 162 | E87510 | Hope One-Half Amount |
| | 163 | E87520 | Hope Credit |
| | 164 | E87530 | Lifetime Learning Total Qualified Expenses |
| | 165 | E87540 | Lifetime Learning Limited Amount |
| | 166 | E87550 | Lifetime Learning Credit |
| Misc Codes | 167 | S001 | Return ID |
| | 168 | S006 | Decimal weight |
| | 169 | S008 | Sample count |
| | 170 | S009 | Population count |
| | 171 | WSAMP | Sample code |
| | 172 | TXRT | Tax rate code |

* Indicates blurring applied to this field. See Disclosure Avoidance Procedures for details.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

CODE DEFINITIONS

1. AGIR1 Adjusted Gross Income (AGI) Range:

| | |
|-------------------------------------|----|
| No AGI (includes deficit) | 00 |
| \$ 1 under \$ 1,000 | 01 |
| \$ 1,000 under \$ 2,000 | 02 |
| \$ 2,000 under \$ 3,000 | 03 |
| \$ 3,000 under \$ 4,000 | 04 |
| \$ 4,000 under \$ 5,000 | 05 |
| \$ 5,000 under \$ 6,000 | 06 |
| \$ 6,000 under \$ 7,000 | 07 |
| \$ 7,000 under \$ 8,000 | 08 |
| \$ 8,000 under \$ 9,000 | 09 |
| \$ 9,000 under \$ 10,000 | 10 |
| \$ 10,000 under \$ 11,000 | 11 |
| \$ 11,000 under \$ 12,000 | 12 |
| \$ 12,000 under \$ 13,000 | 13 |
| \$ 13,000 under \$ 14,000 | 14 |
| \$ 14,000 under \$ 15,000 | 15 |
| \$ 15,000 under \$ 16,000 | 16 |
| \$ 16,000 under \$ 17,000 | 17 |
| \$ 17,000 under \$ 18,000 | 18 |
| \$ 18,000 under \$ 19,000 | 19 |
| \$ 19,000 under \$ 20,000 | 20 |
| \$ 20,000 under \$ 25,000 | 21 |
| \$ 25,000 under \$ 30,000 | 22 |
| \$ 30,000 under \$ 40,000 | 23 |
| \$ 40,000 under \$ 50,000 | 24 |
| \$ 50,000 under \$ 75,000 | 25 |
| \$ 75,000 under \$ 100,000 | 26 |
| \$ 100,000 under \$ 200,000 | 27 |
| \$ 200,000 under \$ 500,000 | 28 |
| \$ 500,000 under \$ 1,000,000 | 29 |
| \$1,000,000 or more | 30 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

2. DSI Dependent Status Indicator:
- (A) Taxpayer not being claimed as a dependent on another tax return.....0
 - (B) Taxpayer claimed as a dependent on another tax return1

3. EFI Electronic Filing Indicator:
- (A) Return not filed electronically.....0
 - (B) Return filed electronically.....1

4. EIC Earned Income Credit Code:
- (A) No children claimed.....0
 - (B) One child claimed.....1
 - (C) Two children claimed.....2

(Note: This field does not indicate whether the Earned Income Credit was claimed)

5. ELECT Presidential Election Campaign Fund Boxes:
- (A) No "yes" boxes checked.....0
 - (B) One "yes" box or both "yes" & "no" boxes checked).....1
 - (C) Two "yes" boxes checked.....2

6. FDED Form of Deduction Code:
- (A) Itemized deductions1
 - (B) Standard deduction.....2
 - (C) Taxpayer did not use itemized or standard deduction.....3

Note: Unused total itemized deductions may be shown in field 34 if provided by the taxpayer.

7. FLPDYR Filing (Accounting) Period, Year:
Tax Year 1901-2001

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

8. FLPDMO Filing (Accounting) Period, Month:

Month Taxpayer's year ended 01-12

9. F2441 Form 2441, Child Care Credit Qualified Individual:

(A) No Form 2441 attached to return0

(B) Number of qualifying individuals 1-9

NOTE: For high income returns with values greater than 3, this code was set equal to 3

10. F3800 Form 3800, General Business credit:

(A) No Form 3800 attached to return0

(B) Form 3800 attached to return1

11. F6251 Form 6251, Alternative Minimum Tax

(A) No Form 6251 attached to return0

(B) Form 6251 attached to return1

12. F8582 Form 8582, Passive Activity Loss Limitation:

(A) No Form 8582 attached to return.....0

(B) Form 8582 attached to return.....1

13. F8606 Form 8606, Nondeductible IRA Contributions:

(A) No Form 8606 attached to return.....0

(B) Form(s) 8606 attached to return1-2

14. IE Itemized Deductions Election Indicator (Taxpayer elects to claim itemized deductions even though the standard deduction amount is greater than the amount of itemized deductions)

Taxpayer does not use itemized election option0

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Taxpayer used itemized election option.....1

15. MARS Marital (Filing) Status:

- (A) Single.....1
- (B) Married filing a joint return2
- (C) Married filing separately3
- (D) Head of household.....4
- (E) Widow(er) with dependent child (surviving spouse).....5

NOTE: For high income returns with values equal to 5, this code was set equal to 2.

16. MDIR Married Filing Separately Itemized Deductions Requirement Indicator

- Not necessary to itemize because of filing status.....0
- Necessary to itemized when filing separately.....1

17. N20 Number of Qualified Students Hope Credit

- (A) No Qualified Students.....0
- (B) One Qualified Student.....1
- (C) Two Qualified Students.....2
- (D) Three Qualified Students.....3
- (E) Four or more Qualified Students.....4

18. N25 Number of Qualified Students Lifetime Learning Credit

- (A) No Qualified Students.....0
- (B) One Qualified Student.....1
- (C) Two Qualified Students.....2
- (D) Three Qualified Students.....3
- (E) Four or more Qualified Students.....4

19. PREP Tax Preparer:

- (A) No preparer other than taxpayer indicated on the form.....0
- (B) Return prepared by paid tax preparer.....1
- (C) IRS prepared return.....2
- (D) IRS reviewed return.....3
- (E) Voluntary Income Tax Assistance prepared return.....4
- (F) Self help5
- (G) Tax Counseling for the elderly.....6

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

(H) Outreach program.....7

NOTE: For high income returns this code was set equal to zero.

20. SCHB Schedule B Indicator:
 (A) No Schedule B attached to return0
 (B) Schedule B attached to return1

21. SCHCF Schedule C or F Indicator:
 (A) Neither Schedule C or F present.....0
 (B) Schedule C present only1
 (C) Schedule F present only.....2
 (D) Schedule C and F present Schedule C Gross Receipts Larger ...3
 (E) Schedule C and F present Schedule F Gross Receipts Larger ...4

22. SCHE Schedule E Indicator:
 (A) No Schedule E attached to the return0
 (B) Schedule E attached to the return1

23. STATE:

| Code | <u>STATE NAME</u> | Code | <u>STATE NAME</u> |
|------|----------------------|------|-------------------|
| 1 | Alabama | 29 | Nevada |
| 2 | Alaska | 30 | New Hampshire |
| 3 | Arizona | 31 | New Jersey |
| 4 | Arkansas | 32 | New Mexico |
| 5 | California | 33 | New York |
| 6 | Colorado | 34 | North Carolina |
| 7 | Connecticut | 35 | North Dakota |
| 8 | Delaware | 36 | Ohio |
| 9 | District of Columbia | 37 | Oklahoma |
| 10 | Florida | 38 | Oregon |
| 11 | Georgia | 39 | Pennsylvania |
| 12 | Hawaii | 40 | Rhode Island |
| 13 | Idaho | 41 | South Carolina |
| 14 | Illinois | 42 | South Dakota |
| 15 | Indiana | 43 | Tennessee |
| 16 | Iowa | 44 | Texas |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | | | |
|----|---------------|----|-----------------------|
| 17 | Kansas | 45 | Utah |
| 18 | Kentucky | 46 | Vermont |
| 19 | Louisiana | 47 | Virginia |
| 20 | Maine | 48 | Washington |
| 21 | Maryland | 49 | West Virginia |
| 22 | Massachusetts | 50 | Wisconsin |
| 23 | Michigan | 51 | Wyoming |
| 24 | Minnesota | 52 | APO/FPO, Puerto Rico, |
| 25 | Mississippi | | Puerto Rico, Virgin |
| 26 | Missouri | | Islands, Guam or |
| 27 | Montana | | U.S. Citizens Abroad |
| 28 | Nebraska | | |

NOTE: For high income returns this code was set equal to zero.

24. TFORM Form of Return:

| | |
|------------------------|---|
| (A) 1040 Return..... | 0 |
| (B) 1040A Return..... | 1 |
| (C) 1040EZ Return..... | 2 |

25. TXST TAX STATUS:

| | |
|---|---|
| (A) No tax owed and IRS did not compute tax..... | 0 |
| (B) Regular tax only, not computed by IRS..... | 1 |
| (C) Taxes are owed and IRS computed tax..... | 2 |
| (D) No taxes due as computed by IRS..... | 3 |
| (E) Tax based on Form 8615, Schedule D tax has no entry..... | 4 |
| (F) Form 8814 tax at children's 15% rate; Sched D tax has no entry..... | 5 |
| (G) Form 8814 tax at children's 15% rate; Sched D tax has entry..... | 6 |
| (H) Sch. D tax has an entry, no tax from Form 8615 or Form 8814..... | 7 |
| (I) Tax based on Form 8615, Schedule D tax also has an entry..... | 8 |
| (J) Schedule J, Farm Income Averaging has an entry..... | 9 |

26. XFPT Primary Taxpayer Exemption:

| | |
|---|---|
| (A) No exemption for primary taxpayer (dep. of another taxpayer)..... | 0 |
| (B) Primary taxpayer exemption..... | 1 |

27. XFST Secondary Taxpayer Exemption:

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

- (A) No secondary taxpayer or joint return filed by dependents.....0
- (B) Secondary taxpayer exemption.....1

28. XOCAH Exemptions for Children Living at Home:

Number of children..... 0-99

NOTE: For high income returns with values greater than 3, this code was set equal to 3.

29. XOCAWH Exemptions for Children Living Away from Home:

Number of children..... 0-9

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOCAWH was set equal to 0.

30. XOODep Exemptions for Other Dependents:

Number of other dependents..... 0-99

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOODep was set equal to 0.

31. XOPAR Exemptions for Parents Living at Home or Away from Home:

Number of parents0-9

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XOPAR was set equal to 0.

32. XTOT Total Exemptions:

Number of exemptions..... 00-99

NOTE: For high income returns with values greater than 3 for XOCAH, this code, XTOT was set to the sum of XFPT, XFST, XOCAH, XOCAWH, XOODep and XOPAR after limiting XOCAH to 3.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

EXPLANATION OF FIELDS NOT ABSTRACTED DIRECTLY FROM TAX FORMS

The following explanations define data fields contained in the 2000 Individual Tax File that have not been abstracted directly from a specific line on Forms 1040, 1040A, 1040EZ, or the accompanying schedules and forms. Field numbers not appearing in this section have been entered on the specific lines on the forms or schedules from which the data were abstracted. Refer to the "2000 Federal Tax Forms" section of this booklet for further information.

| <u>Field Number</u> | <u>Definition</u> |
|---------------------|--|
| P04470 | DEDUCTIONS This is either Total Standard Deduction or Total Itemized Deductions. Only one can appear on each return. (Note: If the taxpayer had no income, but still included the total itemized deductions for which he/she was eligible, this amount is shown in P04470; else the standard deduction for which he/she was eligible is shown.) |
| E05100 | TAX ON TAXABLE INCOME This is the amount shown on line 40 less special taxes from Form 4972 (Tax on Lump Sum Distributions). |
| E05200 | COMPUTED REGULAR TAX This is the amount arrived at by applying the Tax Rate Schedules to Taxable Income, without regard to the type of computation used by the taxpayer. |
| E06000 | INCOME SUBJECT TO TAX For taxpayers filing current year returns, "Income Subject to Tax" is identical to taxable income except for: those dependents paying "kiddie" tax from Form 8615; and those returns with long-term capital gains taxed at or below the 28 percent rate (TXST equals 6 or 7). For dependents filing Form 8615 (TXST = 4 or 8), this is the income taxed at child's rate. For taxpayers with long-term capital gains, this is only the income taxed at the regular rates (not any capital gains that were taxed at the long-term capital gains rates of 10, 20, 25 and 28 percent). For prior year returns, "income subject to tax" is computed by using the Tax Year tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported. |
| E06200 | MARGINAL TAX BASE This is the amount of income subject to tax at the marginal tax rate applicable to the return (TXRT), using the 2000 Tax Rate Schedules for all returns. (See Income Subject to Tax). |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

- E06300 TAX GENERATED
This is a computed amount arrived at by applying the Tax Rate Schedules to Income Subject to Tax.
- P08000 OTHER TAX CREDITS (NOT INCLUDED IN THE OTHER CREDIT FIELDS)
The sum of the amounts for Other Tax Credits on Form 1040 line 49 for which separate fields have not been listed.
- E07150 TOTAL TAX CREDITS (SOI)
Total credits from Form 1040 (line 50) or 1040A (line 32) plus EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680).
- E06500 TOTAL INCOME TAX
Income Tax After Credits (E08800) plus Form 4970 tax less EIC used to offset all other taxes (E59700), (but never less than zero).
- E08800 INCOME TAX AFTER CREDITS (SOI)
Income Tax after Credits from Form 1040 (line 51) or 1040A (line 33) minus the amount of Earned Income Credit used to offset Income Tax Before Credits (E59680). For Form 1040EZ, which does not allow for any credits or any other taxes, this is the same as "Total Tax Liability."
- E09700 RECAPTURE TAX FROM FORM 4255
Amount shown in Form 1040, line 57 margin for Recapture of Investment Credit from Form 4255
- E10300 TOTAL TAX LIABILITY (SOI)
Total tax liability (Form 1040, line 57, Form 1040A, line 35, Form 1040-EZ, line 10) minus Advance Earned Income Credit payments (line 55, Form 1040) minus EIC USED TO OFFSET INCOME TAX BEFORE CREDITS (E59680) minus EIC USED TO OFFSET ALL OTHER TAXES (E59700) minus the additional child tax credit (E11070) (but never less than zero).
- E59560 EARNED INCOME FOR EARNED INCOME CREDIT
The total of earned income (salaries and wages, earned business income, and nontaxable earned income) used in computing the earned income credit, as shown the EIC Worksheet (found in the Instructions for Form 1040). Note that this field is computed by SOI. Taxpayers are not required to file this worksheet with their return.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

- E59680 EARNED INCOME CREDIT USED TO OFFSET INCOME TAX BEFORE CREDITS
This amount is the lesser of: Total Earned Income Credit or Income Tax Before Credits (E05800) minus all credits except the Earned Income Credit.
- If Total Earned Income Credit (EIC) is greater than Income Tax Before Credits (reduced by all credits except the Earned Income Credit), the following fields are computed:
- E59700 - EARNED INCOME CREDIT USED TO OFFSET ALL OTHER TAXES EXCEPT ADVANCE EIC
The lesser of:
1. Total EIC minus Earned Income Credit used to offset Income Tax Before Credits (E05800); or
 2. The sum of all other taxes (E09400 + E09700 + E09800 + E09900 + E10050), plus the following tax item which is not shown separately: Advance EIC
- E59720 - EARNED INCOME CREDIT, REFUNDABLE PORTION
EIC minus E59680 minus E59700 (see above for definitions and conditions).
- E10605 TOTAL TAX PAYMENTS
Total payments shown on the tax form, minus the total Earned Income Credit (Form 1040 line 65 minus line 60a) minus the additional child tax credit (line 62).
This is limited to zero if there is a refundable EIC or additional child tax credit.
- E21040 ITEMIZED DEDUCTION LIMITATION
The amount used to reduce deductible itemized deductions, as shown on line 9 of the Itemized Deductions Worksheet in the Form 1040 Instructions.
- P22250 SHORT-TERM GAIN/LOSSES NET OF CARRYOVER
All short-term capital gains less losses shown in column (f) except for the short-term capital loss carryover.
- P23250 LONG-TERM GAIN/LOSSES NET OF CARRYOVER
All long-term capital gains less losses shown in column (f) except for the long-term capital loss carryover

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

- E30400 NET EARNINGS FROM SELF-EMPLOYMENT INCOME
The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the combined Schedule SE. For the short form, Schedule SE, this is line 4.
- E30500 NET EARNINGS FROM SELF-EMPLOYMENT INCOME, SECONDARY TAXPAYER
The lesser of Part I line 6 (net Schedule SE earnings) or Part I line 9 (maximum amount subject to Social Security tax) on the secondary taxpayer's Schedule SE. For the short form, Schedule SE, this is line 4.
- E32900 EARNED INCOME LIMITATION
The smaller of line 4 or 5 (primary or secondary earned income), Form 2441, limited to a maximum of \$10,000.
- P60100 NET OPERATING LOSS TAX PREFERENCE PLUS OTHER ADJUSTMENTS
Line 17 less line 20 plus line 14, Form 6251.
- P61850 TOTAL ADJUSTMENTS & PREFERENCES EXCLUDING OTHER ADJUSTMENTS AND PREFERENCES
Line 15 less line 14, Form 6251
- P65300 TOTAL CURRENT YEAR PASSIVE NET INCOME
Lines 1A + 2A, Form 8582
- P65400 TOTAL CURRENT YEAR PASSIVE NET LOSSES
Lines 1b + 2b, Form 8582
- S001 RETURN ID
A unique number assigned for each sampled tax return during processing.
- S006 DECIMAL WEIGHT
This field was derived by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum (carried to two decimal places). The decimal place is implied. Estimates derived from each return record must be multiplied by this decimal weight and divided by 100.
- S008 SAMPLE COUNT
The number of sampled tax returns found in the given sample code.
- S009 POPULATION COUNT
The number of tax returns in the population for a given sample code.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| | |
|-------|--|
| WSAMP | SAMPLE CODE See Table B, below. |
| TXRT | MARGINAL TAX RATE Top rate from tax rate schedule that applies to income subject to tax. See definition for field number 40 (Income Subject to Tax). Note that this field uses an implied decimal point (28.0 percent is represented by 280). |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

TECHNICAL DESCRIPTION OF THE FILE

The Public Use file is available on CD-ROM in ASCII format. The record length is 2540 where the last byte is an end of record marker.

All codes are unsigned. The data fields are signed positive or negative, whichever is appropriate, in the first character position of the field.

Codes are 4 characters in length with leading zeros. The largest value is 99. The fields in the file are 12 characters in length with leading zeros and with “+” or “-“ leading signs.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

SAMPLE DESCRIPTION

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 data in this file are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2000.

All returns processed during 1999 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 total (125,037,636 returns) reported in Table A and the estimated total of all returns (124,770,764 returns) generated using the Public Use Tax File. In addition, the perfection of money amounts during Statistics of Income processing, as well as the blurring techniques used in creation of the Public Use File, may have shifted some returns from one income class to another, making it impossible to replicate Table A exactly from the Public Use sample.

The records found in this file are intended to represent all returns filed for Tax Year 1999. While about 98 percent of the returns processed during Calendar Year 2000 were for Tax Year 1999, a few were for noncalendar years ending during 1999 and 2000, and some were returns for prior years. Returns for prior years were used in place of 1999 returns received and processed after December 31, 2000. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 2000.

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 selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table A shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1999 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 Service 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. Data are also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may report director's fees on the other income line of the Form 1040 return. If this situation was detected during editing, the amount of director's fees were added to the salaries and wages field.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

used to make each record internally consistent.

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 1999, 0.08 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.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2000

| Description of the sample strata | Degree of interest ⁴ | Number of Returns by type of form attached | | | | | | | | | | | | Number of returns | | |
|--|---------------------------------|---|------------------|---------------------------|--|------------------|---------------------------|--|------------------|---------------------------|----------------------|------------------|---------------------------|-----------------------------------|------------------|---------------------------|
| | | Form 1040, with Form 1116 but without Form 2555 | | | Form 1040, with Schedule C but without Form 1116 or Form 2555 | | | Form 1040, with Schedule F but without Form 1116 or Form 2555 | | | All other forms | | | Population counts ¹ | Sample counts | Public-use samp counts |
| | | Population counts | Sample counts | Public-use samp counts | Population counts | Sample counts | Public-use samp counts | Population counts | Sample counts | Public-use samp counts | Population counts | Sample counts | Public-use samp counts | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | | | | |
| Grand total | | | | | | | | | | | | | | 129,644,980 | 196,149 | 145,663 |
| Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total ² | | | | | | | | | | | | | | 4,114 | 4,114 | 1,370 |
| Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total ³ | | | | | | | | | | | | | | 1,025 | 1,025 | 336 |
| Other Returns, total | | | | | | | | | | | | | | 129,639,841 | 191,010 | 143,957 |
| Total..... | | 3,027,283 | 45,838 | 33,608 | 17,555,465 | 39,146 | 32,479 | 1,498,052 | 4,572 | 3,731 | 107,559,041 | 101,454 | 74,139 | 129,639,841 | 191,010 | 143,957 |
| Indexed Negative Income ⁵ | | | | | | | | | | | | | | | | |
| \$10,000,000 or more..... | All | 123 | 123 | 40 | 535 | 535 | 175 | 74 | 74 | 24 | 673 | 673 | 221 | 1,405 | 1,405 | 460 |
| \$5,000,000 under \$10,000,000.. | All | 136 | 136 | 45 | 669 | 669 | 223 | 133 | 133 | 44 | 866 | 866 | 288 | 1,804 | 1,804 | 600 |
| \$2,000,000 under \$5,000,000.... | All | 583 | 213 | 71 | 2,720 | 847 | 847 | 605 | 226 | 75 | 3,308 | 1,060 | 1,058 | 7,216 | 2,346 | 2,051 |
| \$1,000,000 under \$2,000,000.... | All | 1,127 | 185 | 185 | 6,219 | 955 | 953 | 1,493 | 232 | 231 | 6,502 | 1,094 | 1,091 | 15,341 | 2,466 | 2,460 |
| \$500,000 under \$1,000,000..... | All | 2,392 | 85 | 85 | 16,715 | 604 | 597 | 4,171 | 135 | 135 | 15,394 | 534 | 533 | 38,672 | 1,358 | 1,350 |
| \$250,000 under \$500,000..... | All | ** | ** | ** | 44,380 | 417 | 404 | 9,988 | 115 | 113 | 35,079 | 317 | 311 | 89,447 | 849 | 828 |
| \$120,000 under \$250,000..... | All | 7,349 | 42 | 39 | 84,048 | 366 | 348 | 17,081 | 59 | 57 | 73,798 | 318 | 305 | 182,276 | 785 | 749 |
| \$60,000 under \$120,000..... | All | ** | ** | ** | 128,477 | 323 | 292 | 17,725 | 44 | 39 | 106,064 | 308 | 280 | 252,266 | 675 | 611 |
| Under \$60,000..... | All | ** | ** | ** | 328,470 | 464 | 390 | 32,144 | 51 | 44 | 411,047 | 578 | 495 | 771,661 | 1,093 | 929 |
| Indexed Positive Income ⁵ | | | | | | | | | | | | | | | | |
| Under \$30,000..... | 1 | | | ** | | | ** | | | ** | 27,785,946 | 13,699 | 8,161 | 27,785,946 | 13,699 | 8,161 |
| Under \$30,000..... | 2 | 160,379 | 79 | 47 | 1,885,834 | 1,031 | 603 | 101,811 | 55 | 39 | 29,080,327 | 14,672 | 8,818 | 31,228,351 | 15,837 | 9,507 |
| Under \$30,000..... | 3-4 | 208,085 | 212 | 166 | 3,429,032 | 3,527 | 2,858 | 157,851 | 167 | 131 | 6,045,127 | 6,374 | 5,149 | 9,840,095 | 10,280 | 8,304 |
| \$30,000 under \$60,000..... | 1-2 | 222,379 | 117 | 69 | 1,699,023 | 871 | 529 | 180,104 | 74 | 41 | 21,194,368 | 10,500 | 6,345 | 23,295,874 | 11,562 | 6,984 |
| \$30,000 under \$60,000..... | 3-4 | 338,879 | 394 | 317 | 3,348,934 | 3,598 | 2,908 | 273,876 | 290 | 234 | 5,749,953 | 6,216 | 5,020 | 9,711,642 | 10,498 | 8,479 |
| \$60,000 under \$120,000..... | 1-3 | 449,552 | 213 | 120 | 1,960,884 | 1,001 | 577 | 235,555 | 123 | 69 | 10,685,658 | 5,233 | 3,169 | 13,331,649 | 6,570 | 3,935 |
| \$60,000 under \$120,000..... | 4 | 394,887 | 402 | 305 | 2,332,571 | 2,367 | 1,878 | 196,263 | 189 | 160 | 2,566,216 | 2,575 | 2,078 | 5,489,937 | 5,533 | 4,421 |
| \$120,000 under \$250,000..... | 1-3 | 268,140 | 369 | 308 | 497,036 | 728 | 608 | 103,647 | 155 | 139 | 1,783,172 | 2,562 | 2,207 | 2,651,995 | 3,814 | 3,262 |
| \$120,000 under \$250,000..... | 4 | 382,565 | 1,135 | 1,054 | 1,132,060 | 3,297 | 3,086 | 80,401 | 230 | 217 | 1,113,314 | 3,232 | 3,028 | 2,708,340 | 7,894 | 7,385 |
| \$250,000 under \$500,000..... | All | 318,792 | 2,112 | 2,049 | 476,221 | 3,217 | 3,104 | 61,916 | 396 | 386 | 628,683 | 4,150 | 4,009 | 1,485,612 | 9,875 | 9,548 |
| \$500,000 under \$1,000,000..... | All | 152,572 | 3,755 | 3,727 | 133,491 | 3,308 | 3,278 | 17,065 | 396 | 392 | 185,029 | 4,380 | 4,339 | 488,157 | 11,839 | 11,736 |
| \$1,000,000 under \$2,000,000.... | All | 67,695 | 8,218 | 8,210 | 33,932 | 4,146 | 4,136 | 4,311 | 553 | 553 | 58,474 | 7,268 | 7,255 | 164,412 | 20,185 | 20,154 |
| \$2,000,000 under \$5,000,000.... | All | 34,750 | 11,151 | 11,145 | 10,936 | 3,598 | 3,596 | 1,441 | 478 | 477 | 22,759 | 7,561 | 7,553 | 69,886 | 22,788 | 22,771 |
| \$5,000,000 under \$10,000,000.. | All | 9,924 | 9,924 | 3,307 | 2,236 | 2,236 | 745 | 266 | 266 | 88 | 4,911 | 4,911 | 1,637 | 17,337 | 17,337 | 5,777 |
| \$10,000,000 or more..... | All | 6,974 | 6,973 | 2,319 | 1,042 | 1,041 | 344 | 131 | 131 | 43 | 2,373 | 2,373 | 789 | 10,520 | 10,518 | 3,495 |

¹ This population includes an estimated 267,872 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 172 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ This population includes 787 Form 1040 returns that were filed and processed during Calendar Year 2002 as a result of legislation for taxpayers affected by the events of September 11, 2001.

⁴ Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

⁵ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1640 to represent a base year of 1991.

** Sampling Strata Collapsed.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Table B – Sample Code Definitions

Sample Codes

| | | | | | Sample Code |
|---|---|--|--|-----------------|----------------|
| Form 1040 returns only with AGI or expanded income of \$200,000 and over, with no income tax after credits and no add. tax for tax preferences..... | | | | | 101 |
| Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total..... | | | | | 201 |
| Description of the sample strata | Form 1040, with Form 1116 but without Form 2555 | Form 1040, with Schedule C but without Form 1116 or Form 2555 | Form 1040, with Schedule F but without Form 1116 or Form 2555 | All other forms | |
| | Sample Code | Sample Code | Sample Code | Sample Code | |
| | (1) | (2) | (3) | (4) | |
| Indexed Negative Income 1 | | | | | |
| \$10,000,000 or more..... | 401 | 601 | 801 | 1 | |
| \$5,000,000 under \$10,000,000..... | 402 | 602 | 802 | 2 | |
| \$2,000,000 under \$5,000,000..... | 403 | 603 | 803 | 3 | |
| \$1,000,000 under \$2,000,000..... | 404 | 604 | 804 | 4 | |
| \$500,000 under \$1,000,000..... | 405 | 605 | 805 | 5 | |
| \$250,000 under \$500,000..... | ** | 606 | 806 | 6 | |
| \$120,000 under \$250,000..... | 407 | 607 | 807 | 7 | |
| \$60,000 under \$120,000..... | ** | 608 | 808 | 8 | |
| Under \$60,000..... | ** | 609 | 809 | 9 | |
| Indexed Positive Income 1 | | | | | |
| Under \$30,000..... | ** | ** | ** | 10 | |
| Under \$30,000..... | 411 | 611 | 811 | 11 | |
| Under \$30,000..... | 412 | 612 | 812 | 12 | |
| \$30,000 under \$60,000..... | 413 | 613 | 813 | 13 | |
| \$30,000 under \$60,000..... | 414 | 614 | 814 | 14 | |
| \$60,000 under \$120,000..... | 415 | 615 | 815 | 15 | |
| \$60,000 under \$120,000..... | 416 | 616 | 816 | 16 | |
| \$120,000 under \$250,000..... | 417 | 617 | 817 | 17 | |
| \$120,000 under \$250,000..... | 418 | 618 | 818 | 18 | |
| \$250,000 under \$500,000..... | 419 | 619 | 819 | 19 | |
| \$500,000 under \$1,000,000..... | 420 | 620 | 820 | 20 | |
| \$1,000,000 under \$2,000,000..... | 421 | 621 | 821 | 21 | |
| \$2,000,000 under \$5,000,000..... | 422 | 622 | 822 | 22 | |
| \$5,000,000 under \$10,000,000..... | 423 | 623 | 823 | 23 | |
| \$10,000,000 or more..... | 424 | 624 | 824 | 24 | |

1 Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1480 to represent a base year of 1991.

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

| Codes and Values | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| AGIR1 | | | | |
| 0 | 1,146,357 | 1,101,025 | 45,332 | 3.95 |
| 1 | 1,819,159 | 1,819,494 | -335 | -0.02 |
| 2 | 2,604,615 | 2,608,981 | -4,366 | -0.17 |
| 3 | 2,779,978 | 2,807,412 | -27,434 | -0.99 |
| 4 | 2,880,909 | 2,831,762 | 49,147 | 1.71 |
| 5 | 2,718,080 | 2,697,337 | 20,743 | 0.76 |
| 6 | 2,586,734 | 2,571,767 | 14,967 | 0.58 |
| 7 | 2,596,068 | 2,544,535 | 51,533 | 1.99 |
| 8 | 2,583,200 | 2,514,385 | 68,815 | 2.66 |
| 9 | 2,388,835 | 2,384,664 | 4,171 | 0.17 |
| 10 | 2,646,765 | 2,685,363 | -38,598 | -1.46 |
| 11 | 2,442,093 | 2,522,213 | -80,120 | -3.28 |
| 12 | 2,492,351 | 2,507,059 | -14,708 | -0.59 |
| 13 | 2,366,957 | 2,384,709 | -17,752 | -0.75 |
| 14 | 2,401,500 | 2,366,558 | 34,942 | 1.46 |
| 15 | 2,408,162 | 2,486,928 | -78,766 | -3.27 |
| 16 | 2,436,733 | 2,320,014 | 116,719 | 4.79 |
| 17 | 2,348,086 | 2,371,818 | -23,732 | -1.01 |
| 18 | 2,294,427 | 2,310,726 | -16,299 | -0.71 |
| 19 | 2,338,541 | 2,417,582 | -79,041 | -3.38 |
| 20 | 2,243,747 | 2,258,779 | -15,032 | -0.67 |
| 21 | 9,993,115 | 9,999,330 | -6,215 | -0.06 |
| 22 | 8,368,758 | 8,353,665 | 15,093 | 0.18 |
| 23 | 13,547,727 | 13,495,568 | 52,159 | 0.39 |
| 24 | 10,412,090 | 10,388,363 | 23,727 | 0.23 |
| 25 | 17,076,159 | 17,173,150 | -96,991 | -0.57 |
| 26 | 8,597,328 | 8,596,044 | 1,284 | 0.01 |
| 27 | 8,083,447 | 8,088,519 | -5,072 | -0.06 |
| 28 | 2,135,763 | 2,129,705 | 6,058 | 0.28 |
| 29 | 396,131 | 396,580 | -449 | -0.11 |
| 30 | 239,684 | 239,461 | 223 | 0.09 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

| Codes and Values | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| DSI | | | | |
| 0 | 117,637,813 | 117,489,220 | 148,593 | 0.13 |
| 1 | 11,735,687 | 11,884,274 | -148,587 | -1.27 |
| EFI | | | | |
| 0 | 89,294,905 | 89,383,046 | -88,141 | -0.10 |
| 1 | 40,078,595 | 39,990,448 | 88,147 | 0.22 |
| EIC | | | | |
| 0 | 113,291,893 | 113,287,326 | 4,567 | 0.00 |
| 1 | 7,822,101 | 7,915,228 | -93,127 | -1.19 |
| 2 | 8,259,505 | 8,170,941 | 88,564 | 1.07 |
| ELECT | | | | |
| 0 | 111,623,140 | 111,600,597 | 22,543 | 0.02 |
| 1 | 11,119,506 | 11,097,248 | 22,258 | 0.20 |
| 2 | 6,630,854 | 6,675,649 | -44,795 | -0.68 |
| FDED | | | | |
| 1 | 42,534,320 | 42,279,837 | 254,483 | 0.60 |
| 2 | 85,670,504 | 85,967,430 | -296,926 | -0.35 |
| 3 | 1,168,676 | 1,126,227 | 42,449 | 3.63 |
| FLPDYR | | | | |
| 1988 | 1 | 3 | -2 | -200.00 |
| 1990 | 1 | 0 | 1 | 100.00 |
| 1991 | 2,801 | 1,199 | 1,602 | 57.19 |
| 1992 | 2,802 | 1,202 | 1,600 | 57.10 |
| 1993 | 10,540 | 9,066 | 1,474 | 13.98 |
| 1994 | 32,453 | 26,447 | 6,006 | 18.51 |
| 1995 | 52,125 | 43,384 | 8,741 | 16.77 |
| 1996 | 83,377 | 72,010 | 11,367 | 13.63 |
| 1997 | 244,345 | 176,954 | 67,391 | 27.58 |
| 1998 | 735,037 | 680,444 | 54,593 | 7.43 |
| 1999 | 2,064,647 | 2,031,785 | 32,862 | 1.59 |
| 2000 | 126,137,622 | 126,321,874 | -184,252 | -0.15 |
| 2001 | 7,748 | 9,125 | -1,377 | -17.77 |
| FLPDMO | | | | |
| 1 | 710 | 822 | -112 | -15.77 |
| 2 | 2,857 | 2,361 | 496 | 17.36 |
| 3 | 1,207 | 1,437 | -230 | -19.06 |
| 4 | 16 | 14 | 2 | 12.50 |
| 5 | 2,027 | 3,339 | -1,312 | -64.73 |
| 6 | 985 | 1,206 | -221 | -22.44 |
| 7 | 14 | 14 | 0 | 0.00 |
| 8 | 499 | 523 | -24 | -4.81 |
| 9 | 10 | 3 | 7 | 70.00 |
| 10 | 20 | 19 | 1 | 5.00 |
| 11 | 347 | 373 | -26 | -7.49 |
| 12 | 129,364,807 | 129,363,382 | 1,425 | 0.00 |
| F2441 | | | | |
| 0 | 122,276,944 | 122,301,363 | -24,419 | -0.02 |
| 1 | 4,722,814 | 4,678,326 | 44,488 | 0.94 |
| 2 | 2,165,254 | 2,184,092 | -18,838 | -0.87 |
| 3 | 197,684 | 200,103 | -2,419 | -1.22 |
| 4 | 8,733 | 6,269 | 2,464 | 28.21 |
| 5 | 2,068 | 3,340 | -1,272 | -61.51 |
| 7 | 3 | 0 | 3 | 100.00 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

| Codes and Values | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| F3800 | | | | |
| 0 | 129,020,284 | 129,020,067 | 217 | 0.00 |
| 1 | 353,216 | 353,427 | -211 | -0.06 |
| F6251 | | | | |
| 0 | 124,697,585 | 124,681,471 | 16,114 | 0.01 |
| 1 | 4,675,915 | 4,692,023 | -16,108 | -0.34 |
| F8582 | | | | |
| 0 | 126,056,087 | 126,045,726 | 10,361 | 0.01 |
| 1 | 3,317,413 | 3,327,768 | -10,355 | -0.31 |
| F8606 | | | | |
| 0 | 127,822,319 | 127,798,602 | 23,717 | 0.02 |
| 1 | 1,075,941 | 1,084,960 | -9,019 | -0.84 |
| 2 | 475,239 | 489,931 | -14,692 | -3.09 |
| IE | | | | |
| 0 | 129,318,784 | 129,330,419 | -11,635 | -0.01 |
| 1 | 54,716 | 43,075 | 11,641 | 21.28 |
| MARS | | | | |
| 1 | 58,346,372 | 58,454,478 | -108,106 | -0.19 |
| 2 | 50,268,249 | 50,244,417 | 23,832 | 0.05 |
| 3 | 2,462,008 | 2,441,811 | 20,197 | 0.82 |
| 4 | 18,208,359 | 18,232,787 | -24,428 | -0.13 |
| 5 | 63,800 | 0 | 63,800 | 100.00 |
| 6 | 24,711 | 0 | 24,711 | 100.00 |
| MIDR | | | | |
| 0 | 128,799,958 | 128,805,479 | -5,521 | 0.00 |
| 1 | 573,542 | 568,015 | 5,527 | 0.96 |
| N20 | | | | |
| 0 | 125,911,605 | 125,863,448 | 48,157 | 0.04 |
| 1 | 3,272,035 | 3,329,815 | -57,780 | -1.77 |
| 2 | 185,060 | 174,476 | 10,584 | 5.72 |
| 3 | 4,800 | 5,755 | -955 | -19.90 |
| N25 | | | | |
| 0 | 125,791,483 | 125,795,057 | -3,574 | 0.00 |
| 1 | 3,327,632 | 3,328,409 | -777 | -0.02 |
| 2 | 246,804 | 247,276 | -472 | -0.19 |
| 3 | 7,580 | 2,753 | 4,827 | 63.68 |
| PREP | | | | |
| 0 | 58,738,649 | 58,901,117 | -162,468 | -0.28 |
| 1 | 69,114,839 | 68,949,685 | 165,154 | 0.24 |
| 2 | 341,023 | 344,262 | -3,239 | -0.95 |
| 3 | 18,949 | 17,994 | 955 | 5.04 |
| 4 | 680,303 | 655,204 | 25,099 | 3.69 |
| 6 | 479,737 | 505,232 | -25,495 | -5.31 |
| SCHB | | | | |
| 0 | 91,020,790 | 90,884,155 | 136,635 | 0.15 |
| 1 | 38,352,710 | 38,489,339 | -136,629 | -0.36 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

| Codes and Values | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| SCHCF | | | | |
| 0 | 109,921,046 | 109,923,048 | -2,002 | 0.00 |
| 1 | 17,369,237 | 17,347,870 | 21,367 | 0.12 |
| 2 | 1,549,422 | 1,551,363 | -1,941 | -0.13 |
| 3 | 346,150 | 360,715 | -14,565 | -4.21 |
| 4 | 187,645 | 190,499 | -2,854 | -1.52 |
| SCHE | | | | |
| 0 | 114,031,321 | 114,040,931 | -9,610 | -0.01 |
| 1 | 15,342,179 | 15,332,563 | 9,616 | 0.06 |
| STATE | | | | |
| 0 | 0 | 2,803,173 | -2,803,173 | N/A |
| 1 | 1,983,605 | 1,937,534 | 46,071 | 2.32 |
| 2 | 301,471 | 274,298 | 27,173 | 9.01 |
| 3 | 2,251,419 | 2,152,354 | 99,065 | 4.40 |
| 4 | 1,033,240 | 958,502 | 74,738 | 7.23 |
| 5 | 15,020,030 | 14,547,474 | 472,556 | 3.15 |
| 6 | 2,004,579 | 2,064,376 | -59,797 | -2.98 |
| 7 | 1,666,692 | 1,550,456 | 116,236 | 6.97 |
| 8 | 351,572 | 369,517 | -17,945 | -5.10 |
| 9 | 315,855 | 301,336 | 14,519 | 4.60 |
| 10 | 7,564,392 | 7,427,447 | 136,945 | 1.81 |
| 11 | 3,751,024 | 3,621,168 | 129,856 | 3.46 |
| 12 | 574,677 | 579,252 | -4,575 | -0.80 |
| 13 | 597,572 | 598,217 | -645 | -0.11 |
| 14 | 5,841,793 | 5,648,205 | 193,588 | 3.31 |
| 15 | 2,831,003 | 2,796,975 | 34,028 | 1.20 |
| 16 | 1,416,715 | 1,463,955 | -47,240 | -3.33 |
| 17 | 1,201,548 | 1,199,836 | 1,712 | 0.14 |
| 18 | 1,768,692 | 1,757,484 | 11,208 | 0.63 |
| 19 | 1,872,414 | 1,795,266 | 77,148 | 4.12 |
| 20 | 559,929 | 549,280 | 10,649 | 1.90 |
| 21 | 2,482,984 | 2,400,391 | 82,593 | 3.33 |
| 22 | 3,090,528 | 2,998,431 | 92,097 | 2.98 |
| 23 | 4,608,954 | 4,559,380 | 49,574 | 1.08 |
| 24 | 2,373,071 | 2,354,758 | 18,313 | 0.77 |
| 25 | 1,101,443 | 1,093,958 | 7,485 | 0.68 |
| 26 | 2,505,903 | 2,444,870 | 61,033 | 2.44 |
| 27 | 457,397 | 438,606 | 18,791 | 4.11 |
| 28 | 837,135 | 844,770 | -7,635 | -0.91 |
| 29 | 972,298 | 919,440 | 52,858 | 5.44 |
| 30 | 597,399 | 603,738 | -6,339 | -1.06 |
| 31 | 4,051,589 | 3,843,975 | 207,614 | 5.12 |
| 32 | 644,214 | 636,367 | 7,847 | 1.22 |
| 33 | 8,517,472 | 8,354,577 | 162,895 | 1.91 |
| 34 | 3,485,354 | 3,442,575 | 42,779 | 1.23 |
| 35 | 254,459 | 251,232 | 3,227 | 1.27 |
| 36 | 5,554,949 | 5,449,115 | 105,834 | 1.91 |
| 37 | 1,482,349 | 1,469,880 | 12,469 | 0.84 |
| 38 | 1,581,636 | 1,549,509 | 32,127 | 2.03 |
| 39 | 5,824,918 | 5,746,865 | 78,053 | 1.34 |
| 40 | 508,802 | 493,651 | 15,151 | 2.98 |
| 41 | 1,829,064 | 1,883,832 | -54,768 | -2.99 |
| 42 | 351,297 | 340,517 | 10,780 | 3.07 |
| 43 | 2,601,366 | 2,573,802 | 27,564 | 1.06 |
| 44 | 9,039,879 | 8,803,249 | 236,630 | 2.62 |
| 45 | 935,089 | 959,246 | -24,157 | -2.58 |
| 46 | 313,680 | 322,950 | -9,270 | -2.96 |
| 47 | 3,336,070 | 3,208,704 | 127,366 | 3.82 |
| 48 | 2,794,029 | 2,786,701 | 7,328 | 0.26 |
| 49 | 751,749 | 707,685 | 44,064 | 5.86 |
| 50 | 2,597,139 | 2,577,700 | 19,439 | 0.75 |
| 51 | 213,274 | 201,826 | 11,448 | 5.37 |
| 52 | 252,616 | 715,087 | -462,471 | -183.07 |
| 53 | 218,553 | 0 | 218,553 | 100.00 |
| 54 | 298,619 | 0 | 298,619 | 100.00 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

| Codes and Values | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| TFORM | | | | |
| 0 | 78,846,102 | 78,903,136 | -57,034 | -0.07 |
| 1 | 28,826,589 | 28,789,195 | 37,394 | 0.13 |
| 2 | 21,700,809 | 21,681,163 | 19,646 | 0.09 |
| TXST | | | | |
| 0 | 23,962,094 | 23,818,150 | 143,944 | 0.60 |
| 1 | 86,056,941 | 86,139,130 | -82,189 | -0.10 |
| 2 | 38,932 | 38,962 | -30 | -0.08 |
| 3 | 157,263 | 163,397 | -6,134 | -3.90 |
| 4 | 75,964 | 78,671 | -2,707 | -3.56 |
| 5 | 136,597 | 142,238 | -5,641 | -4.13 |
| 6 | 211,784 | 218,937 | -7,153 | -3.38 |
| 7 | 18,221,223 | 18,232,667 | -11,444 | -0.06 |
| 8 | 469,636 | 501,167 | -31,531 | -6.71 |
| 9 | 43,067 | 40,174 | 2,893 | 6.72 |
| XFPT | | | | |
| 0 | 11,740,600 | 11,892,041 | -151,441 | -1.29 |
| 1 | 117,632,900 | 117,481,453 | 151,447 | 0.13 |
| XFST | | | | |
| 0 | 79,217,271 | 79,299,999 | -82,728 | -0.10 |
| 1 | 50,156,229 | 50,073,495 | 82,734 | 0.16 |
| XOCAH | | | | |
| 0 | 85,474,348 | 85,667,698 | -193,350 | -0.23 |
| 1 | 19,923,911 | 19,757,102 | 166,809 | 0.84 |
| 2 | 16,628,623 | 16,652,372 | -23,749 | -0.14 |
| 3 | 5,513,271 | 5,548,070 | -34,799 | -0.63 |
| 4 | 1,346,665 | 1,248,882 | 97,783 | 7.26 |
| 5 | 327,435 | 321,857 | 5,578 | 1.70 |
| 6 | 106,894 | 118,645 | -11,751 | -10.99 |
| 7 | 28,139 | 35,520 | -7,381 | -26.23 |
| 8 | 15,022 | 10,548 | 4,474 | 29.78 |
| 9 | 6,810 | 9,267 | -2,457 | -36.08 |
| 10 | 2,214 | 3,532 | -1,318 | -59.53 |
| 12 | 12 | 0 | 12 | 100.00 |
| 13 | 155 | 0 | 155 | 100.00 |
| 14 | 1 | 0 | 1 | 100.00 |
| XOCAWH | | | | |
| 0 | 128,523,041 | 128,528,508 | -5,467 | 0.00 |
| 1 | 648,042 | 632,764 | 15,278 | 2.36 |
| 2 | 153,263 | 158,412 | -5,149 | -3.36 |
| 3 | 35,081 | 39,033 | -3,952 | -11.27 |
| 4 | 7,969 | 11,402 | -3,433 | -43.08 |
| 5 | 4,061 | 3 | 4,058 | 99.93 |
| 6 | 2,043 | 3,372 | -1,329 | -65.05 |
| XOODEP | | | | |
| 0 | 126,835,283 | 126,664,769 | 170,514 | 0.13 |
| 1 | 1,932,692 | 2,058,058 | -125,366 | -6.49 |
| 2 | 475,035 | 502,589 | -27,554 | -5.80 |
| 3 | 101,826 | 111,478 | -9,652 | -9.48 |
| 4 | 18,708 | 23,412 | -4,704 | -25.14 |
| 5 | 3,967 | 3,299 | 668 | 16.84 |
| 6 | 3,970 | 6,548 | -2,578 | -64.94 |
| 7 | 2,019 | 3,340 | -1,321 | -65.43 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

| Codes and Values | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
|-------------------------|--|-------------------------------|------------------------------------|--|
| XOPAR | | | | |
| 0 | 127,374,632 | 127,307,081 | 67,551 | 0.05 |
| 1 | 1,693,069 | 1,721,111 | -28,042 | -1.66 |
| 2 | 302,477 | 341,457 | -38,980 | -12.89 |
| 3 | 2,036 | 2,315 | -279 | -13.70 |
| 4 | 1,287 | 1,530 | -243 | -18.88 |
| XTOT | | | | |
| 0 | 11,736,544 | 11,888,666 | -152,122 | -1.30 |
| 1 | 47,524,906 | 47,338,322 | 186,584 | 0.39 |
| 2 | 34,286,629 | 34,427,811 | -141,182 | -0.41 |
| 3 | 16,592,245 | 16,362,491 | 229,754 | 1.38 |
| 4 | 12,403,983 | 12,588,499 | -184,516 | -1.49 |
| 5 | 4,959,243 | 4,977,536 | -18,293 | -0.37 |
| 6 | 1,326,166 | 1,219,289 | 106,877 | 8.06 |
| 7 | 365,785 | 372,941 | -7,156 | -1.96 |
| 8 | 113,472 | 128,942 | -15,470 | -13.63 |
| 9 | 39,085 | 43,363 | -4,278 | -10.95 |
| 10 | 16,251 | 12,835 | 3,416 | 21.02 |
| 11 | 5,884 | 8,122 | -2,238 | -38.04 |
| 12 | 2,216 | 3,532 | -1,316 | -59.39 |
| 13 | 925 | 1,145 | -220 | -23.78 |
| 14 | 12 | 0 | 12 | 100.00 |
| 15 | 155 | 0 | 155 | 100.00 |
| 16 | 1 | 0 | 1 | 100.00 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| Weighted sum of the amounts in each amount field | | | | |
|---|--|-------------------------------|------------------------------------|--|
| Codes and Values | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between Full and Public use |
| E00100 | 6,365,376,648,194 | 6,354,480,335,932 | 10,896,312,262 | 0.17 |
| E00200 | 4,456,167,437,959 | 4,453,134,557,803 | 3,032,880,156 | 0.07 |
| E00300 | 199,321,669,791 | 197,346,914,727 | 1,974,755,064 | 0.99 |
| E00400 | 53,951,876,781 | 54,782,824,714 | -830,947,933 | -1.54 |
| E00600 | 146,987,679,038 | 146,743,096,540 | 244,582,498 | 0.17 |
| E00700 | 18,309,834,642 | 18,274,313,993 | 35,520,649 | 0.19 |
| E00800 | 6,192,306,989 | 4,928,505,781 | 1,263,801,208 | 20.41 |
| E00900 | 213,865,352,907 | 213,669,949,160 | 195,403,747 | 0.09 |
| E01000 | 614,739,611,600 | 606,773,976,324 | 7,965,635,276 | 1.30 |
| E01100 | 15,802,819,401 | 16,419,203,197 | -616,383,796 | -3.90 |
| E01200 | (919,134,209) | (836,141,206) | -82,993,003 | 9.03 |
| E01400 | 98,966,627,489 | 100,493,554,816 | -1,526,927,327 | -1.54 |
| E01500 | 552,009,666,597 | 551,435,644,610 | 574,021,987 | 0.10 |
| E01700 | 325,827,701,725 | 324,945,961,256 | 881,740,469 | 0.27 |
| E02000 | 252,085,403,103 | 254,814,614,892 | -2,729,211,789 | -1.08 |
| E02100 | (9,034,717,647) | (9,106,376,862) | 71,659,215 | -0.79 |
| E02300 | 16,913,305,105 | 16,525,005,090 | 388,300,015 | 2.30 |
| E02400 | 186,586,863,310 | 185,350,492,200 | 1,236,371,110 | 0.66 |
| E02500 | 89,964,020,859 | 89,652,868,477 | 311,152,382 | 0.35 |
| E03150 | 7,477,074,139 | 7,521,532,941 | -44,458,802 | -0.59 |
| E03210 | 2,639,471,762 | 2,570,594,989 | 68,876,773 | 2.61 |
| E03260 | 17,392,966,516 | 17,417,534,390 | -24,567,874 | -0.14 |
| E03270 | 7,569,197,929 | 7,590,169,942 | -20,972,013 | -0.28 |
| E03300 | 12,475,395,856 | 12,334,500,401 | 140,895,455 | 1.13 |
| E03400 | 286,507,237 | 288,653,495 | -2,146,258 | -0.75 |
| E03500 | 7,460,163,676 | 4,818,416,980 | 2,641,746,696 | 35.41 |
| P04470 | 1,304,745,440,741 | 1,298,439,212,002 | 6,306,228,739 | 0.48 |
| E04600 | 690,109,473,521 | 689,829,414,330 | 280,059,191 | 0.04 |
| E04800 | 4,544,242,423,942 | 4,535,439,893,168 | 8,802,530,774 | 0.19 |
| E05100 | 1,008,626,180,310 | 1,005,167,247,203 | 3,458,933,107 | 0.34 |
| E05200 | 1,095,736,328,519 | 1,091,572,201,065 | 4,164,127,454 | 0.38 |
| E05800 | 1,018,218,947,879 | 1,014,943,925,995 | 3,275,021,884 | 0.32 |
| E06000 | 3,994,895,132,454 | 3,988,710,362,515 | 6,184,769,939 | 0.15 |
| E06200 | 2,151,532,051,610 | 2,144,816,499,998 | 6,715,551,612 | 0.31 |
| E06300 | 901,990,399,062 | 899,059,316,920 | 2,931,082,142 | 0.32 |
| E06500 | 980,645,200,574 | 977,521,308,506 | 3,123,892,068 | 0.32 |
| E07150 | 37,722,292,625 | 37,586,220,441 | 136,072,184 | 0.36 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| Weighted sum of the amounts in each amount field | | | | |
|---|--|-------------------------------|------------------------------------|--|
| Element Name | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between full and Public use |
| E07180 | 2,793,860,271 | 2,801,312,640 | -7,452,369 | -0.27 |
| E07200 | 32,607,636 | 31,258,217 | 1,349,419 | 4.14 |
| E07220 | 19,689,358,753 | 19,778,239,464 | -88,880,711 | -0.45 |
| E07230 | 4,851,177,529 | 4,882,648,348 | -31,470,819 | -0.65 |
| E07300 | 5,990,360,391 | 5,684,600,245 | 305,760,146 | 5.10 |
| E07400 | 764,252,860 | 759,756,166 | 4,496,694 | 0.59 |
| E07600 | 1,287,660,667 | 1,291,989,566 | -4,328,899 | -0.34 |
| P08000 | 344,334,778 | 355,418,487 | -11,083,709 | -3.22 |
| E08800 | 980,496,655,254 | 977,356,660,697 | 3,139,994,557 | 0.32 |
| E09400 | 34,778,824,489 | 34,828,274,432 | -49,449,943 | -0.14 |
| E09600 | 9,600,840,255 | 9,795,862,785 | -195,022,530 | -2.03 |
| E09700 | 298,862,418 | 333,560,181 | -34,697,763 | -11.61 |
| E09800 | 35,753,038 | 31,697,462 | 4,055,576 | 11.34 |
| E09900 | 3,414,692,061 | 3,402,964,241 | 11,727,820 | 0.34 |
| E10300 | 1,017,470,509,171 | 1,014,421,544,585 | 3,048,964,586 | 0.30 |
| E10605 | 1,051,594,464,987 | 1,048,315,240,495 | 3,279,224,492 | 0.31 |
| E10700 | 763,901,387,511 | 762,843,525,728 | 1,057,861,783 | 0.14 |
| E10900 | 221,621,892,911 | 220,374,482,886 | 1,247,410,025 | 0.56 |
| E11070 | 977,640,764 | 932,126,501 | 45,514,263 | 4.66 |
| E11100 | 63,396,710,720 | 62,443,194,912 | 953,515,808 | 1.50 |
| E11200 | 2,184,848,643 | 2,161,647,065 | 23,201,578 | 1.06 |
| E11300 | 90,577,714 | 90,493,287 | 84,427 | 0.09 |
| E11400 | 399,047,486 | 400,457,303 | -1,409,817 | -0.35 |
| E11900 | (61,254,418,681) | (60,979,955,735) | -274,462,946 | 0.45 |
| E12000 | 28,621,415,347 | 28,169,344,572 | 452,070,775 | 1.58 |
| E12200 | 1,441,719,145 | 1,448,345,045 | -6,625,900 | -0.46 |
| E17500 | 60,138,115,759 | 59,835,793,045 | 302,322,714 | 0.50 |
| E18400 | 191,767,087,456 | 189,893,098,458 | 1,873,988,998 | 0.98 |
| E18500 | 93,298,820,578 | 92,500,477,174 | 798,343,404 | 0.86 |
| E19200 | 322,931,505,750 | 320,378,070,505 | 2,553,435,245 | 0.79 |
| E19700 | 140,681,631,166 | 137,937,462,716 | 2,744,168,450 | 1.95 |
| E19800 | 98,247,538,809 | 97,631,300,791 | 616,238,018 | 0.63 |
| E20100 | 47,256,103,591 | 40,024,053,954 | 7,232,049,637 | 15.30 |
| E20400 | 76,019,965,233 | 76,632,974,132 | -613,008,899 | -0.81 |
| E20500 | 1,039,024,432 | 1,154,976,578 | -115,952,146 | -11.16 |
| E20550 | 52,128,828,104 | 52,586,179,787 | -457,351,683 | -0.88 |
| E20600 | 4,040,293,543 | 4,044,655,049 | -4,361,506 | -0.11 |
| E20800 | 51,241,173,087 | 51,817,697,951 | -576,524,864 | -1.13 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| Weighted sum of the amounts in each amount field | | | | |
|---|--|-------------------------------|------------------------------------|--|
| Element Name | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between full and Public use |
| E21040 | 38,066,130,936 | 37,606,566,514 | 459,564,422 | 1.21 |
| E22250 | (84,033,414,208) | (48,808,847,072) | -35,224,567,136 | 41.92 |
| E22320 | 103,463,976,651 | 101,691,161,195 | 1,772,815,456 | 1.71 |
| E22370 | 63,276,475,875 | 63,344,013,787 | -67,537,912 | -0.11 |
| E22550 | (46,258,792,120) | (47,176,677,213) | 917,885,093 | -1.98 |
| E23250 | 567,802,315,349 | 612,349,871,384 | -44,547,556,035 | -7.85 |
| E24515 | 11,452,249,702 | 11,711,809,113 | -259,559,411 | -2.27 |
| E24560 | 357,483,868,995 | 354,847,501,144 | 2,636,367,851 | 0.74 |
| E24570 | 581,327,918 | 567,540,998 | 13,786,920 | 2.37 |
| E24595 | 4,242,175,893 | 4,283,074,433 | -40,898,540 | -0.96 |
| E24605 | 99,113,502,994 | 98,457,012,233 | 656,490,761 | 0.66 |
| E24615 | 2,130,880,063 | 2,198,190,866 | -67,310,803 | -3.16 |
| E25350 | 180,397,523,488 | 179,646,063,003 | 751,460,485 | 0.42 |
| E25360 | 10,424,368,735 | 10,075,744,056 | 348,624,679 | 3.34 |
| E25370 | 45,287,434,822 | 45,093,585,604 | 193,849,218 | 0.43 |
| E25380 | 5,287,084,310 | 5,250,374,617 | 36,709,693 | 0.69 |
| E25470 | 1,028,635,002 | 980,904,509 | 47,730,493 | 4.64 |
| E25500 | 34,317,609,587 | 34,208,011,303 | 109,598,284 | 0.32 |
| E25700 | 14,790,036,967 | 15,069,296,715 | -279,259,748 | -1.89 |
| E25800 | 7,896,908,018 | 7,604,510,541 | 292,397,477 | 3.70 |
| E25820 | 30,744,220,249 | 30,648,697,984 | 95,522,265 | 0.31 |
| E25850 | 59,150,597,458 | 58,785,244,482 | 365,352,976 | 0.62 |
| E25860 | 34,041,579,108 | 33,827,935,229 | 213,643,879 | 0.63 |
| E25920 | 11,312,325,098 | 11,221,080,809 | 91,244,289 | 0.81 |
| E25940 | 39,200,490,736 | 39,165,397,994 | 35,092,742 | 0.09 |
| E25960 | 39,008,796,751 | 35,049,093,173 | 3,959,703,578 | 10.15 |
| E25980 | 97,204,261,083 | 96,259,996,236 | 944,264,847 | 0.97 |
| E26100 | 5,941,730,021 | 6,066,000,563 | -124,270,542 | -2.09 |
| E26110 | 1,379,543,892 | 1,344,921,723 | 34,622,169 | 2.51 |
| E26160 | 3,950,364,096 | 3,769,968,808 | 180,395,288 | 4.57 |
| E26170 | 26,409,764,053 | 26,200,107,594 | 209,656,459 | 0.79 |
| E26180 | 46,455,038,808 | 44,830,761,872 | 1,624,276,936 | 3.50 |
| E26190 | 158,146,882,657 | 156,373,731,345 | 1,773,151,312 | 1.12 |
| E26270 | 212,913,599,864 | 215,716,690,368 | -2,803,090,504 | -1.32 |
| E26390 | 12,488,663,663 | 12,537,365,438 | -48,701,775 | -0.39 |
| E26400 | 1,482,501,848 | 1,302,554,907 | 179,946,941 | 12.14 |
| E27200 | 3,037,634,499 | 2,881,911,627 | 155,722,872 | 5.13 |
| T27800 | 1,351,577,830 | 1,290,900,076 | 60,677,754 | 4.49 |

Page 3

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| Weighted sum of the amounts in each amount field | | | | |
|---|--|-------------------------------|------------------------------------|--|
| Element Name | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between full and Public use |
| S27860 | 1,728,242,890 | 1,698,268,428 | 29,974,462 | 1.73 |
| P27895 | 1,032,614,608 | 1,015,480,740 | 17,133,868 | 1.66 |
| E30400 | 205,949,615,756 | 206,523,933,199 | -574,317,443 | -0.28 |
| E30500 | 31,939,655,507 | 31,217,804,950 | 721,850,557 | 2.26 |
| E32800 | 14,415,932,689 | 14,425,867,624 | -9,934,935 | -0.07 |
| E32900 | 194,716,754,698 | 64,562,173,742 | 130,154,580,956 | 66.84 |
| E33000 | 14,199,191,548 | 14,199,291,784 | -100,236 | 0.00 |
| E53220 | 164,760,478 | 194,482,854 | -29,722,376 | -18.04 |
| E53240 | 30,405,966 | 30,507,658 | -101,692 | -0.33 |
| E53260 | 17,626,038 | 8,762,640 | 8,863,398 | 50.29 |
| E53280 | 96,401,573 | 94,739,571 | 1,662,002 | 1.72 |
| E53300 | 454,081,325 | 463,222,729 | -9,141,404 | -2.01 |
| E53410 | 2,869,613,814 | 2,925,184,808 | -55,570,994 | -1.94 |
| E58990 | 3,102,738,232 | 2,733,655,486 | 369,082,746 | 11.90 |
| E59260 | 11,399,853,720 | 11,829,003,944 | -429,150,224 | -3.76 |
| E59280 | 22,230,139,193 | 21,190,701,146 | 1,039,438,047 | 4.68 |
| E59560 | 256,617,554,048 | 256,626,068,022 | -8,513,974 | 0.00 |
| E59680 | 1,968,679,740 | 2,000,953,716 | -32,283,976 | -1.64 |
| E59700 | 2,523,702,991 | 2,535,385,722 | -11,682,731 | -0.46 |
| E59720 | 27,803,958,753 | 27,806,650,925 | -2,692,172 | -0.01 |
| E60000 | 975,113,810,806 | 970,418,784,859 | 4,695,025,947 | 0.48 |
| P60100 | N/A | 16,862,844,600 | N/A | N/A |
| E60900 | 34,594,595 | 33,168,016 | 1,426,579 | 4.12 |
| P61850 | N/A | 114,861,810,017 | N/A | N/A |
| E61900 | 1,093,505,462,868 | 1,086,489,768,207 | 7,015,694,661 | 0.64 |
| E62100 | 1,089,155,178,078 | 1,082,478,759,227 | 6,676,418,851 | 0.61 |
| E62720 | 358,635,575,842 | 354,262,406,513 | 4,373,169,329 | 1.22 |
| E62730 | 6,775,330,309 | 7,005,129,449 | -229,799,140 | -3.39 |
| E62740 | 368,520,182,644 | 364,464,704,916 | 4,055,477,728 | 1.10 |
| E62900 | 4,714,941,776 | 4,481,740,209 | 233,201,567 | 4.95 |
| P65300 | 46,834,315,521 | 47,579,010,411 | -744,694,890 | -1.59 |
| P65400 | 28,813,366,592 | 28,130,297,741 | 683,068,851 | 2.37 |
| E68000 | 21,572,107,588 | 21,129,496,068 | 442,611,520 | 2.05 |
| E82200 | 5,548,163,790 | 5,477,926,426 | 70,237,364 | 1.27 |
| E87500 | 3,062,900,822 | 3,111,369,075 | -48,468,253 | -1.58 |
| E87510 | 992,925,823 | 1,014,201,038 | -21,275,215 | -2.14 |
| E87520 | 4,055,826,645 | 4,125,570,113 | -69,743,468 | -1.72 |
| E87530 | 13,636,696,693 | 13,484,305,318 | 152,391,375 | 1.12 |

2000 STATISTICS OF INCOME PUBLIC USE TAX FILE

| Weighted sum of the amounts in each amount field | | | | |
|---|--|-------------------------------|------------------------------------|--|
| Element Name | 2000 Full SOI Individual Sample | 2000 Public Use Sample | Full Sample less Public Use | Percentage Difference between full and Public use |
| E87540 | 9,431,027,911 | 9,287,142,310 | 143,885,601 | 1.53 |
| E87550 | 1,886,209,534 | 1,857,455,668 | 28,753,866 | 1.52 |
| E90040 | 1,013,874,279,326 | 1,030,506,103,267 | -16,631,823,941 | -1.64 |
| E90050 | 393,327,870,529 | 403,812,167,679 | -10,484,297,150 | -2.67 |
| E90080 | 12,603,017,842 | 12,822,031,409 | -219,013,567 | -1.74 |
| E90100 | 413,777,929,184 | 411,669,095,138 | 2,108,834,046 | 0.51 |
| E90140 | 45,651,335,505 | 45,346,196,469 | 305,139,036 | 0.67 |
| E90160 | 11,512,795,578 | 11,439,300,143 | 73,495,435 | 0.64 |
| E90190 | 32,301,112,826 | 32,337,941,009 | -36,828,183 | -0.11 |
| E90210 | 13,664,105,755 | 13,790,926,361 | -126,820,606 | -0.93 |
| E90240 | 5,373,852,200 | 5,346,348,652 | 27,503,548 | 0.51 |
| E90250 | 6,950,674,892 | 6,797,829,926 | 152,844,966 | 2.20 |
| E90280 | 10,454,759,503 | 10,368,725,473 | 86,034,030 | 0.82 |
| E90310 | 24,203,708,011 | 24,238,478,153 | -34,770,142 | -0.14 |
| E90370 | 63,694,385,547 | 63,062,343,529 | 632,042,018 | 0.99 |

2000 PUBLIC USE TAX FILE

2000 FEDERAL TAX FORMS (with element numbers referenced)

2000 PUBLIC USE TAX FILE

ELEMENT NUMBERS

Element Numbers presented on the tax forms and schedules lines can be used to cross reference to the Core Record Layout.

For the year Jan. 1–Dec. 31, 2000, or other tax year beginning , 2000, ending , 20 OMB No. 1545-0074

Label

(See instructions on page 19.)

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

Presidential Election Campaign (See page 19.)

Label Here

Form fields for name, address, and social security numbers.

Form fields for social security numbers.

Important! You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund. Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

Filing Status

Check only one box.

Filing status options: 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er).

Exemptions

If more than six dependents, see page 20.

Exemption section including 6a Yourself, 6b Spouse, 6c Dependents table, and 6d Total number of exemptions claimed.

Income

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

If you did not get a W-2, see page 21.

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

Income section with lines 7 through 22 for various income types and taxable amounts.

Adjusted Gross Income

Adjusted gross income section with lines 23 through 33 for deductions and final income calculation.

Tax and Credits

Standard Deduction for Most People

Single: \$4,400
Head of household: \$6,450
Married filing jointly or Qualifying widow(er): \$7,350
Married filing separately: \$3,675

34 Amount from line 33 (adjusted gross income)
35a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
36 Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left.
37 Subtract line 36 from line 34
38 If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d.
39 Taxable income. Subtract line 38 from line 37.
40 Tax (see page 32). Check if any tax is from a Form(s) 8814 b Form 4972
41 Alternative minimum tax. Attach Form 6251
42 Add lines 40 and 41
43 Foreign tax credit. Attach Form 1116 if required
44 Credit for child and dependent care expenses. Attach Form 2441
45 Credit for the elderly or the disabled. Attach Schedule R
46 Education credits. Attach Form 8863
47 Child tax credit (see page 36)
48 Adoption credit. Attach Form 8839
49 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify)
50 Add lines 43 through 49. These are your total credits
51 Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-

Table with columns for line numbers (34-51) and shaded areas for calculations.

Other Taxes

52 Self-employment tax. Attach Schedule SE
53 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
54 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required
55 Advance earned income credit payments from Form(s) W-2
56 Household employment taxes. Attach Schedule H
57 Add lines 51 through 56. This is your total tax

Table with columns for line numbers (52-57) and shaded areas for calculations.

Payments

If you have a qualifying child, attach Schedule EIC.

58 Federal income tax withheld from Forms W-2 and 1099
59 2000 estimated tax payments and amount applied from 1999 return
60a Earned income credit (EIC)
60b Nontaxable earned income: amount and type
61 Excess social security and RRTA tax withheld (see page 50)
62 Additional child tax credit. Attach Form 8812
63 Amount paid with request for extension to file (see page 50)
64 Other payments. Check if from a Form 2439 b Form 4136
65 Add lines 58, 59, 60a, and 61 through 64. These are your total payments

Table with columns for line numbers (58-65) and shaded areas for calculations.

Refund

Have it directly deposited! See page 50 and fill in 67b, 67c, and 67d.

66 If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid
67a Amount of line 66 you want refunded to you
67b Routing number
67c Type: Checking Savings
67d Account number
68 Amount of line 66 you want applied to your 2001 estimated tax

Table with columns for line numbers (66-68) and shaded areas for calculations.

Amount You Owe

69 If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe. For details on how to pay, see page 51
70 Estimated tax penalty. Also include on line 69

Table with columns for line numbers (69-70) and shaded areas for calculations.

Sign Here

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

Joint return? See page 19. Keep a copy for your records.

Your signature, Date, Your occupation, Daytime phone number, Spouse's signature, Date, Spouse's occupation, May the IRS discuss this return with the preparer shown below (see page 52)? Yes No

Paid Preparer's Use Only

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

Label
(See page 20.)

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

| | | | | |
|---|---|-----------|----------|--|
| L A B E L H E R E | Your first name and initial | Last name | | |
| | If a joint return, spouse's first name and initial | Last name | | |
| | Home address (number and street). If you have a P.O. box, see page 21. | | Apt. no. | |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see page 21. | | | |

Your social security number

Spouse's social security number

▲ Important! ▲
You **must** enter your SSN(s) above.

Presidential Election Campaign
(See page 21.)

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ▶

You Spouse
 Yes No Yes No

Filing status

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security number above and full name here. ▶ _____
4 Head of household (with qualifying person). (See page 22.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
5 Qualifying widow(er) with dependent child (year spouse died ▶ _____). (See page 23.)

Check only one box.

Exemptions

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a. } No. of boxes checked on 6a and 6b _____

b Spouse

c **Dependents:**

| (1) First name | Last name | (2) Dependent's social security number | (3) Dependent's relationship to you | (4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 24) |
|----------------|-----------|--|-------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |

No. of your children on 6c who:
• lived with you _____
• did not live with you due to divorce or separation (see page 25) _____

Dependents on 6c not entered above _____

d Total number of exemptions claimed. Add numbers entered on lines above

If more than seven dependents, see page 23.

Income

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

If you did not get a W-2, see page 26.

Enclose, but do not attach, any payment.

| | | |
|---|--|--|
| 7 Wages, salaries, tips, etc. Attach Form(s) W-2. | 7 | |
| 8a Taxable interest. Attach Schedule 1 if required. | 8a | |
| b Tax-exempt interest. Do not include on line 8a. | 8b | |
| 9 Ordinary dividends. Attach Schedule 1 if required. | 9 | |
| 10 Capital gain distributions (see page 26). | 10 | |
| 11a Total IRA distributions. 11a | 11b Taxable amount (see page 26). 11b | |
| 12a Total pensions and annuities. 12a | 12b Taxable amount (see page 27). 12b | |
| 13 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends. | 13 | |
| 14a Social security benefits. 14a | 14b Taxable amount (see page 29). 14b | |
| 15 Add lines 7 through 14b (far right column). This is your total income . | ▶ 15 | |
| 16 IRA deduction (see page 31). | 16 | |
| 17 Student loan interest deduction (see page 31). | 17 | |
| 18 Add lines 16 and 17. These are your total adjustments . | 18 | |
| 19 Subtract line 18 from line 15. This is your adjusted gross income . | ▶ 19 | |

Adjusted gross income

| | | | | |
|-----------------------|------------|---|--------------------------|--|
| Taxable income | 20 | Enter the amount from line 19. | 20 | |
| | 21a | Check <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind } Enter number of boxes checked <input type="checkbox"/> if: <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind } 21a | | |
| | b | If you are married filing separately and your spouse itemizes deductions, see page 33 and check here 21b | <input type="checkbox"/> | |
| | 22 | Enter the standard deduction for your filing status. But see page 33 if you checked any box on line 21a or 21b or if someone can claim you as a dependent. • Single—\$4,400 • Married filing jointly or Qualifying widow(er)—\$7,350 • Head of household—\$6,450 • Married filing separately—\$3,675 | 22 | |
| | 23 | Subtract line 22 from line 20. If line 22 is more than line 20, enter -0-. | 23 | |

| | | | | | |
|-----------------------------------|---------------|---|--|-----|--|
| Tax, credits, and payments | 24 | Multiply \$2,800 by the total number of exemptions claimed on line 6d. | 24 | | |
| | 25 | Subtract line 24 from line 23. If line 24 is more than line 23, enter -0-. This is your taxable income . | 25 | | |
| | 26 | Tax (see page 34). | 26 | | |
| | 27 | Credit for child and dependent care expenses. Attach Schedule 2. | 27 | | |
| | 28 | Credit for the elderly or the disabled. Attach Schedule 3. | 28 | | |
| | 29 | Education credits. Attach Form 8863. | 29 | | |
| | 30 | Child tax credit (see page 37). | 30 | | |
| | 31 | Adoption credit. Attach Form 8839. | 31 | | |
| | 32 | Add lines 27 through 31. These are your total credits . | 32 | | |
| | 33 | Subtract line 32 from line 26. If line 32 is more than line 26, enter -0-. | 33 | | |
| | 34 | Advance earned income credit payments from Form(s) W-2. | 34 | | |
| | 35 | Add lines 33 and 34. This is your total tax . | 35 | | |
| | 36 | Federal income tax withheld from Forms W-2 and 1099. | 36 | | |
| | 37 | 2000 estimated tax payments and amount applied from 1999 return. | 37 | | |
| | 38a | Earned income credit (EIC) . | 38a | | |
| | b | Nontaxable earned income: amount <input type="text"/> and type <input type="text"/> | | | |
| | 39 | Additional child tax credit. Attach Form 8812. | 39 | | |
| | 40 | Add lines 36, 37, 38a, and 39. These are your total payments . | 40 | | |
| | Refund | 41 | If line 40 is more than line 35, subtract line 35 from line 40. This is the amount you overpaid . | 41 | |
| | | 42a | Amount of line 41 you want refunded to you . | 42a | |

| | | | |
|--|-----------|--|---|
| Have it directly deposited! See page 48 and fill in 42b, 42c, and 42d. | b | Routing number <input type="text"/> | c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings |
| | d | Account number <input type="text"/> | |
| | 43 | Amount of line 41 you want applied to your 2001 estimated tax . | 43 |

| | | | | |
|-----------------------|-----------|---|----|--|
| Amount you owe | 44 | If line 35 is more than line 40, subtract line 40 from line 35. This is the amount you owe . For details on how to pay, see page 49. | 44 | |
| | 45 | Estimated tax penalty (see page 49). | 45 | |

Sign here

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

| | | | |
|---|------|---------------------|---|
| Your signature | Date | Your occupation | Daytime phone number () |
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | May the IRS discuss this return with the preparer shown below (see page 50)? <input type="checkbox"/> Yes <input type="checkbox"/> No |

| | | | | |
|---------------------------------|--|------|---|------------------------|
| Paid preparer's use only | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| | Firm's name (or yours if self-employed), address, and ZIP code | EIN | Phone no. | () |

| | | | | | |
|-------------------------------|---|--|-----------|----------|--|
| Use the IRS label here | Your first name and initial | | Last name | | |
| | If a joint return, spouse's first name and initial | | Last name | | |
| | Home address (number and street). If you have a P.O. box, see page 12. | | | Apt. no. | |
| | City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. | | | | |

Your social security number

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Spouse's social security number

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Presidential Campaign (p. 12) **Note.** Checking "Yes" will not change your tax or reduce your refund. Do you, or spouse if a joint return, want \$3 to go to this fund? ▶

You Yes No **Spouse** Yes No

Income

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

Note. You must check Yes or No.

| | | |
|---|---|---|
| 1 | Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s). | 1 |
| 2 | Taxable interest. If the total is over \$400, you cannot use Form 1040EZ. | 2 |
| 3 | Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 14). | 3 |
| 4 | Add lines 1, 2, and 3. This is your adjusted gross income . | 4 |
| 5 | Can your parents (or someone else) claim you on their return? Yes. Enter amount from worksheet <input type="checkbox"/> No. If single , enter 7,200.00. If married , enter 12,950.00. See back for explanation. <input type="checkbox"/> | 5 |
| 6 | Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income . | 6 |

Dollars **Cents**

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Payments and tax

| | | |
|----|---|----|
| 7 | Enter your Federal income tax withheld from box 2 of your W-2 form(s). | 7 |
| 8a | Earned income credit (EIC). See page 15. | |
| b | Nontaxable earned income: enter type and amount below. | |
| | Type <input type="text"/> \$ <input type="text"/> | 8a |
| 9 | Add lines 7 and 8a. These are your total payments . | 9 |
| 10 | Tax. Use the amount on line 6 above to find your tax in the tax table on pages 24–28 of the booklet. Then, enter the tax from the table on this line. | 10 |

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Refund

Have it directly deposited! See page 20 and fill in 11b, 11c, and 11d.

| | | |
|-----|--|-----|
| 11a | If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund . | 11a |
| b | Routing number | |
| c | Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings | |
| d | Account number | |

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Amount you owe

| | | |
|----|--|----|
| 12 | If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe . See page 21 for details on how to pay. | 12 |
|----|--|----|

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Sign here ▶

| | | | |
|----------------|--|------|---------------------|
| Your signature | Spouse's signature if joint return. See page 11. | | |
| Date | Your occupation | Date | Spouse's occupation |

For Official Use Only

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

May the IRS discuss this return with the preparer shown on back (see page 21)? Yes No

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You do not claim a student loan interest deduction (see page 8) or an education credit.
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest was not over \$400. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 13. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 14.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 2001, and not blind at the end of 2000.
- Your taxable income (line 6) is less than \$50,000.

If you are not sure about your filing status, see page 11. If you have questions about dependents, use TeleTax topic 354 (see page 6). If you **cannot use this form**, use TeleTax topic 352 (see page 6).

Filling in your return

Enter your (and your spouse's if married) social security number on the front. Because this form is read by a machine, please print your numbers inside the boxes like this:

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 9 | 8 | 7 | 6 | 5 | 4 | 3 | 2 | 1 | 0 |
|---|---|---|---|---|---|---|---|---|---|

Do not type your numbers. Do not use dollar signs.

For tips on how to avoid common mistakes, see page 30.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing Federal income tax withheld or if Federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

(keep a copy for your records)

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

| | | | | |
|--|---|--------|---------------|------------------|
| A. Amount, if any, from line 1 on front _____ | + | 250.00 | Enter total ▶ | A. _____ |
| B. Minimum standard deduction | | | | B. 700.00 |
| C. Enter the larger of line A or line B here | | | | C. _____ |
| D. Maximum standard deduction. If single , enter 4,400.00; if married , enter 7,350.00 | | | | D. _____ |
| E. Enter the smaller of line C or line D here. This is your standard deduction | | | | E. _____ |
| F. Exemption amount. | | | | F. _____ |
| • If single, enter 0. | | | | |
| • If married and— —both you and your spouse can be claimed as dependents, enter 0. —only one of you can be claimed as a dependent, enter 2,800.00. | | | | |
| G. Add lines E and F. Enter the total here and on line 5 on the front | | | | G. _____ |

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 7,200.00. This is the total of your standard deduction (4,400.00) and your exemption (2,800.00).
- Married, enter 12,950.00. This is the total of your standard deduction (7,350.00), your exemption (2,800.00), and your spouse's exemption (2,800.00).

Mailing return

Mail your return by **April 16, 2001**. Use the envelope that came with your booklet. If you do not have that envelope, see page 32 for the address to use.

Paid preparer's use only

See page 21.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income received during the tax year. This declaration is based on all information of which I have any knowledge.

| | | | |
|--|------|---|------------------------|
| Preparer's signature ▶ | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN | Phone no. () | |



SCHEDULES A&B
(Form 1040)

Schedule A-Itemized Deductions

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

2000
Attachment
Sequence No. **07**

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

Name(s) shown on Form 1040

Your social security number

| | | | | | | |
|--|-----------|--|--|--|--|-----------|
| Medical and Dental Expenses | 1 | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| | 1 | Medical and dental expenses (see page A-2) | | | | |
| | 2 | Enter amount from Form 1040, line 34, <u> 2 </u> | | | | |
| | 3 | Multiply line 2 above by 7.5% (.075) | | | | |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | | | | 4 |
| Taxes You Paid (See page A-2.) | 5 | State and local income taxes | | | | |
| | 6 | Real estate taxes (see page A-2) | | | | |
| | 7 | Personal property taxes | | | | |
| | 8 | Other taxes. List type and amount ▶ | | | | |
| | 9 | Add lines 5 through 8 | | | | 9 |
| Interest You Paid (See page A-3.) | 10 | Home mortgage interest and points reported to you on Form 1098 | | | | |
| | 11 | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶ | | | | |
| | 11 | | | | | |
| | 12 | Points not reported to you on Form 1098. See page A-3 for special rules | | | | |
| Note. Personal interest is not deductible. | 13 | Investment interest. Attach Form 4952 if required. (See page A-3.) | | | | |
| | 14 | Add lines 10 through 13 | | | | 14 |
| Gifts to Charity If you made a gift and got a benefit for it, see page A-4. | 15 | Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 | | | | |
| | 16 | 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 | | | | |
| | 17 | Carryover from prior year | | | | |
| | 18 | Add lines 15 through 17 | | | | 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 (See page A-5 for expenses to deduct here.) | 20 | Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶ | | | | |
| | 20 | | | | | |
| | 21 | Tax preparation fees | | | | |
| | 22 | Other expenses—investment, safe deposit box, etc. List type and amount ▶ | | | | |
| | 22 | | | | | |
| | 23 | Add lines 20 through 22 | | | | |
| | 24 | Enter amount from Form 1040, line 34, <u> 24 </u> | | | | |
| | 25 | Multiply line 24 above by 2% (.02) | | | | |
| | 26 | Subtract line 25 from line 23. If line 25 is more than line 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 34, over \$128,950 (over \$64,475 if married filing separately)? | | | | |
| | | <input type="checkbox"/> 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 36. } <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter. | | | | 28 |

- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see **Pub. 529**.

- Casualty and theft losses from property used in performing services as an employee from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).

- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

Other Miscellaneous Deductions

Line 27

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 27. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 27.

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 21.

- Casualty and theft losses from income-producing property from **Form 4684**, lines 32 and 38b, or **Form 4797**, line 18b(1).

- Federal estate tax on income in respect of a decedent.

- Amortizable bond premium on bonds acquired before October 23, 1986.

- Deduction for repayment of amounts under a claim of right if over \$3,000. See **Pub. 525** for details.

- Certain unrecovered investment in a pension.

- Impairment-related work expenses of a disabled person.

For more details, see **Pub. 529**.

Total Itemized Deductions

Line 28

Use the worksheet below to figure the amount to enter on line 28 if the amount on Form 1040, line 34, is over \$128,950 if single, married filing jointly, head of household, or qualifying widow(er); \$64,475 if married filing separately.

Itemized Deductions Worksheet—Line 28

Keep for Your Records



| | | | |
|--|----|-----|----------------------|
| 1. Add the amounts on Schedule A, lines 4, 9, 14, 18, 19, 26, and 27 | | 1. | <input type="text"/> |
| 2. Add the amounts on Schedule A, lines 4, 13, and 19, plus any gambling and casualty or theft losses included on line 27 | | 2. | <input type="text"/> |
| <div style="display: flex; align-items: center;"> <p>Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 27.</p> </div> | | | |
| 3. Is the amount on line 2 less than the amount on line 1? | | | |
| <input type="checkbox"/> No. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28. | | | |
| <input type="checkbox"/> Yes. Subtract line 2 from line 1 | | 3. | <input type="text"/> |
| 4. Multiply line 3 above by 80% (.80) | 4. | | <input type="text"/> |
| 5. Enter the amount from Form 1040, line 34 | 5. | | <input type="text"/> |
| 6. Enter: \$128,950 if single, married filing jointly, head of household, or qualifying widow(er); \$64,475 if married filing separately | 6. | | <input type="text"/> |
| 7. Is the amount on line 6 less than the amount on line 5? | | | |
| <input type="checkbox"/> No. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 28. | | | |
| <input type="checkbox"/> Yes. Subtract line 6 from line 5 | 7. | | <input type="text"/> |
| 8. Multiply line 7 above by 3% (.03) | 8. | | <input type="text"/> |
| 9. Enter the smaller of line 4 or line 8 | | 9. | <input type="text"/> |
| 10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 28 | | 10. | <input type="text"/> |

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2000

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► **Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.**
► **Attach to Form 1040 or Form 1041.** ► **See Instructions for Schedule C (Form 1040).**

Name of proprietor _____ Social security number (SSN) _____

A Principal business or profession, including product or service (see page C-1 of the instructions) _____

B Enter code from pages C-7 & 8

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

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

D Employer ID number (EIN), if any _____

E Business address (including suite or room no.) _____
City, town or post office, state, and ZIP code _____

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ► _____

G Did you "materially participate" in the operation of this business during 2000? If "No," see page C-2 for limit on losses Yes No

H If you started or acquired this business during 2000, check here

Part I Income

| | | | |
|---|---|--|--|
| 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here <input type="checkbox"/> | 1 | | |
| 2 Returns and allowances | 2 | | |
| 3 Subtract line 2 from line 1 | 3 | | |
| 4 Cost of goods sold (from line 42 on page 2) | 4 | | |
| 5 Gross profit. Subtract line 4 from line 3 | 5 | | |
| 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) | 6 | | |
| 7 Gross income. Add lines 5 and 6 | 7 | | |

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

| | | | | | | | |
|---|-----|--|--|---|-----|--|--|
| 8 Advertising | 8 | | | 19 Pension and profit-sharing plans | 19 | | |
| 9 Bad debts from sales or services (see page C-3) | 9 | | | 20 Rent or lease (see page C-4): | 20 | | |
| 10 Car and truck expenses (see page C-3) | 10 | | | a Vehicles, machinery, and equipment | 20a | | |
| 11 Commissions and fees | 11 | | | b Other business property | 20b | | |
| 12 Depletion | 12 | | | 21 Repairs and maintenance | 21 | | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3) | 13 | | | 22 Supplies (not included in Part III) | 22 | | |
| 14 Employee benefit programs (other than on line 19) | 14 | | | 23 Taxes and licenses | 23 | | |
| 15 Insurance (other than health) | 15 | | | 24 Travel, meals, and entertainment: | 24 | | |
| 16 Interest: | 16 | | | a Travel | 24a | | |
| a Mortgage (paid to banks, etc.) | 16a | | | b Meals and entertainment | | | |
| b Other | 16b | | | c Enter nondeductible amount included on line 24b (see page C-5) | | | |
| 17 Legal and professional services | 17 | | | d Subtract line 24c from line 24b | 24d | | |
| 18 Office expense | 18 | | | 25 Utilities | 25 | | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns | | | | 26 Wages (less employment credits) | 26 | | |
| 29 Tentative profit (loss). Subtract line 28 from line 7 | | | | 27 Other expenses (from line 48 on page 2) | 27 | | |
| 30 Expenses for business use of your home. Attach Form 8829 | | | | 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns | 28 | | |
| 31 Net profit or (loss). Subtract line 30 from line 29. | | | | 29 Tentative profit (loss). Subtract line 28 from line 7 | 29 | | |
| • If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | | 30 Expenses for business use of your home. Attach Form 8829 | 30 | | |
| • If a loss, you must go to line 32. | | | | 31 Net profit or (loss). Subtract line 30 from line 29. | 31 | | |
| 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). | | | | • If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | |
| • If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | | • If a loss, you must go to line 32. | | | |
| • If you checked 32b, you must attach Form 6198 . | | | | 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). | | | |
| | | | | • If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | |
| | | | | • If you checked 32b, you must attach Form 6198 . | | | |
| | | | | 32a <input type="checkbox"/> All investment is at risk. | | | |
| | | | | 32b <input type="checkbox"/> Some investment is not at risk. | | | |

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 for more space to list transactions for lines 1 and 8.

OMB No. 1545-0074

2000

Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-6) | (e) Cost or other basis (see page D-6) | (f) Gain or (loss) Subtract (e) from (d) | |
|---|---|----------------------------------|-----------------------------------|--|---|--|
| 1 | | | | | | |
| 2 Enter your short-term totals, if any, from Schedule D-1, line 2 | | | 2 | | | |
| 3 Total short-term sales price amounts. Add column (d) of lines 1 and 2 | | | 3 | | | |
| 4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 4 | | |
| 5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | 5 | | |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 1999 Capital Loss Carryover Worksheet | | | | 6 | () | |
| 7 Net short-term capital gain or (loss). Combine column (f) of lines 1 through 6 ▶ | | | | 7 | | |

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

| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-6) | (e) Cost or other basis (see page D-6) | (f) Gain or (loss) Subtract (e) from (d) | (g) 28% rate gain or (loss) * (see instr. below) |
|--|---|----------------------------------|-----------------------------------|--|---|--|
| 8 | | | | | | |
| 9 Enter your long-term totals, if any, from Schedule D-1, line 9 | | | 9 | | | |
| 10 Total long-term sales price amounts. Add column (d) of lines 8 and 9 | | | 10 | | | |
| 11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 | | | | 11 | | |
| 12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1. | | | | 12 | | |
| 13 Capital gain distributions. See page D-1 | | | | 13 | | |
| 14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 1999 Capital Loss Carryover Worksheet | | | | 14 | () | () |
| 15 Combine column (g) of lines 8 through 14. | | | | 15 | | |
| 16 Net long-term capital gain or (loss). Combine column (f) of lines 8 through 14 ▶ Next: Go to Part III on the back. | | | | 16 | | |

* **28% rate gain or loss** includes all "collectibles gains and losses" (as defined on page D-6) and up to 50% of the eligible gain on qualified small business stock (see page D-4).

Part III Summary of Parts I and II

| | | | |
|----|--|------------------------------------|--|
| 17 | Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13 Next: Complete Form 1040 through line 39. Then, go to Part IV to figure your tax if: <ul style="list-style-type: none"> • Both lines 16 and 17 are gains and • Form 1040, line 39, is more than zero. Otherwise, stop here . | 17 | |
| 18 | If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: <ul style="list-style-type: none"> • The loss on line 17 or • (\$3,000) or, if married filing separately, (\$1,500) Next: Skip Part IV below. Instead, complete Form 1040 through line 37. Then, complete the Capital Loss Carryover Worksheet on page D-6 if: <ul style="list-style-type: none"> • The loss on line 17 exceeds the loss on line 18 or • Form 1040, line 37, is a loss. | 18 () | |

Part IV Tax Computation Using Maximum Capital Gains Rates

| | | | |
|----|--|-----------|--|
| 19 | Enter your taxable income from Form 1040, line 39 | 19 | |
| 20 | Enter the smaller of line 16 or line 17 of Schedule D | 20 | |
| 21 | If you are filing Form 4952, enter the amount from Form 4952, line 4e | 21 | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0- | 22 | |
| 23 | Combine lines 7 and 15. If zero or less, enter -0- | 23 | |
| 24 | Enter the smaller of line 15 or line 23, but not less than zero | 24 | |
| 25 | Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-8 | 25 | |
| 26 | Add lines 24 and 25 | 26 | |
| 27 | Subtract line 26 from line 22. If zero or less, enter -0- | 27 | |
| 28 | Subtract line 27 from line 19. If zero or less, enter -0- | 28 | |
| 29 | Enter the smaller of: <ul style="list-style-type: none"> • The amount on line 19 or • \$26,250 if single; \$43,850 if married filing jointly or qualifying widow(er); \$21,925 if married filing separately; or \$35,150 if head of household | 29 | |
| 30 | Enter the smaller of line 28 or line 29 | 30 | |
| 31 | Subtract line 22 from line 19. If zero or less, enter -0- | 31 | |
| 32 | Enter the larger of line 30 or line 31 | 32 | |
| 33 | Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies Note. If the amounts on lines 29 and 30 are the same, skip lines 34 through 37 and go to line 38. | 33 | |
| 34 | Enter the amount from line 29 | 34 | |
| 35 | Enter the amount from line 30 | 35 | |
| 36 | Subtract line 35 from line 34 | 36 | |
| 37 | Multiply line 36 by 10% (.10) Note. If the amounts on lines 19 and 29 are the same, skip lines 38 through 51 and go to line 52. | 37 | |
| 38 | Enter the smaller of line 19 or line 27 | 38 | |
| 39 | Enter the amount from line 36 | 39 | |
| 40 | Subtract line 39 from line 38 | 40 | |
| 41 | Multiply line 40 by 20% (.20) Note. If line 26 is zero or blank, skip lines 42 through 51 and go to line 52. | 41 | |
| 42 | Enter the smaller of line 22 or line 25 | 42 | |
| 43 | Add lines 22 and 32 | 43 | |
| 44 | Enter the amount from line 19 | 44 | |
| 45 | Subtract line 44 from line 43. If zero or less, enter -0- | 45 | |
| 46 | Subtract line 45 from line 42. If zero or less, enter -0- | 46 | |
| 47 | Multiply line 46 by 25% (.25) Note. If line 24 is zero or blank, skip lines 48 through 51 and go to line 52. | 47 | |
| 48 | Enter the amount from line 19 | 48 | |
| 49 | Add lines 32, 36, 40, and 46 | 49 | |
| 50 | Subtract line 49 from line 48 | 50 | |
| 51 | Multiply line 50 by 28% (.28) | 51 | |
| 52 | Add lines 33, 37, 41, 47, and 51 | 52 | |
| 53 | Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies | 53 | |
| 54 | Tax on all taxable income (including capital gains). Enter the smaller of line 52 or line 53 here and on Form 1040, line 40. | 54 | |



**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

OMB No. 1545-0074

2000

Attachment
Sequence No. **13**

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

Name(s) shown on return

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

| | | | | | |
|----------|---|--|--|------------|-----------|
| 1 | Show the kind and location of each rental real estate property : | 2 | For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: | Yes | No |
| A | | <ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-1.) | A | | |
| B | | | B | | |
| C | | | C | | |

| Income: | Properties | | | Totals |
|--|------------|-----|-----|----------------------------|
| | A | B | C | (Add columns A, B, and C.) |
| 3 Rents received | 3 | | | 3 |
| 4 Royalties received | 4 | | | 4 |
| Expenses: | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see page E-2) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see page E-2) | 12 | | | 12 |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | | | |
| 17 Utilities | 17 | | | |
| 18 Other (list) ▶ | 18 | | | |
| | | | | |
| | | | | |
| 19 Add lines 5 through 18 | 19 | | | 19 |
| 20 Depreciation expense or depletion (see page E-3) | 20 | | | 20 |
| 21 Total expenses. Add lines 19 and 20 | 21 | | | |
| 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-3 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-3 to find out if you must file Form 8582 . Real estate professionals must complete line 42 on page 2 | 23 | () | () | () |
| 24 Income. Add positive amounts shown on line 22. Do not include any losses | 24 | | | |
| 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here | 25 | () | | () |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 | 26 | | | |

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

Your social security number

Note. If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity, you must check either column (e) or (f) on line 27 to describe your investment in the activity. See page E-5. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A through E.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, and (k) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 29, 30, 31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name and (b) Employer identification number. Rows A and B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, and (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 34, 35, 36.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, and (e) Income from Schedules Q, line 3b. Includes summary line 38.

Part V Summary

Summary table with 4 columns. Lines 39, 40, 41, and 42. Line 41 is Reconciliation of Farming and Fishing Income. Line 42 is Reconciliation for Real Estate Professionals.



**SCHEDULE J
(Form 1040)**

Farm Income Averaging

OMB No. 1545-0074

2000
Attachment
Sequence No. **20**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

Name(s) shown on Form 1040

Social security number (SSN)

| | | | |
|---|--|----|--|
| 1 | Enter your taxable income from Form 1040, line 39 | 1 | |
| 2 | Enter your elected farm income , but not more than the amount on line 1. See page J-1 | 2 | |
| 3 | Subtract line 2 from line 1 | 3 | |
| 4 | Figure the tax on the amount on line 3. Use the 2000 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D, whichever applies | 4 | |
| 5 | If you used Schedule J to figure your tax for 1999, enter the amount from line 11 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 15 of your 1998 Schedule J. Otherwise, enter the taxable income from your 1997 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 6. If zero or less, see page J-2 | 5 | |
| 6 | Divide the amount on line 2 by 3.0 | 6 | |
| 7 | Combine lines 5 and 6. If zero or less, enter -0- | 7 | |
| 8 | Figure the tax on the amount on line 7 using 1997 tax rates. See page J-3 | 8 | |
| 9 | If you used Schedule J to figure your tax for 1999, enter the amount from line 15 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 3 of your 1998 Schedule J. Otherwise, enter the taxable income from your 1998 Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-4 | 9 | |
| 10 | Enter the amount from line 6 | 10 | |
| 11 | Combine lines 9 and 10. If less than zero, enter as a negative amount | 11 | |
| 12 | Figure the tax on the amount on line 11 using 1998 tax rates. See page J-5 | 12 | |
| 13 | If you used Schedule J to figure your tax for 1999, enter the amount from line 3 of your 1999 Schedule J. Otherwise, enter the taxable income from your 1999 Form 1040, line 39; Form 1040A, line 24; or Form 1040EZ, line 6. If zero or less, see page J-6 | 13 | |
| 14 | Enter the amount from line 6 | 14 | |
| 15 | Combine lines 13 and 14. If less than zero, enter as a negative amount | 15 | |
| 16 | Figure the tax on the amount on line 15 using 1999 tax rates. See page J-7 | 16 | |
| 17 | Add lines 4, 8, 12, and 16 | 17 | |
| 18 | If you used Schedule J to figure your tax for 1999, enter the amount from line 12 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 16 of your 1998 Schedule J. Otherwise, enter the tax from your 1997 Form 1040, line 39*; Form 1040A, line 23; or Form 1040EZ, line 10 | 18 | |
| 19 | If you used Schedule J to figure your tax for 1999, enter the amount from line 16 of your 1999 Schedule J. If you did not use Schedule J for 1999 but you did use Schedule J for 1998, enter the amount from line 4 of your 1998 Schedule J. Otherwise, enter the tax from your 1998 Form 1040, line 40*; Form 1040A, line 25; or Form 1040EZ, line 10 | 19 | |
| 20 | If you used Schedule J to figure your tax for 1999, enter the amount from line 4 of your 1999 Schedule J. Otherwise, enter the tax from your 1999 Form 1040, line 40*; Form 1040A, line 25; or Form 1040EZ, line 10 | 20 | |
| *Caution. Do not include any amount from Form 4972 or 8814. | | | |
| 21 | Add lines 18 through 20 | 21 | |
| 22 | Subtract line 21 from line 17. Also include this amount on Form 1040, line 40 | 22 | |
| Caution. Your tax may be less if you figure it using the 2000 Tax Table, Tax Rate Schedules, Capital Gain Tax Worksheet, or Schedule D. Attach Schedule J only if you are using it to figure your tax. | | | |



SCHEDULE SE
(Form 1040)

Self-Employment Tax

OMB No. 1545-0074

2000

Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

| | |
|--|--|
| Name of person with self-employment income (as shown on Form 1040) | Social security number of person with self-employment income ▶ |
|--|--|

Who Must File Schedule SE

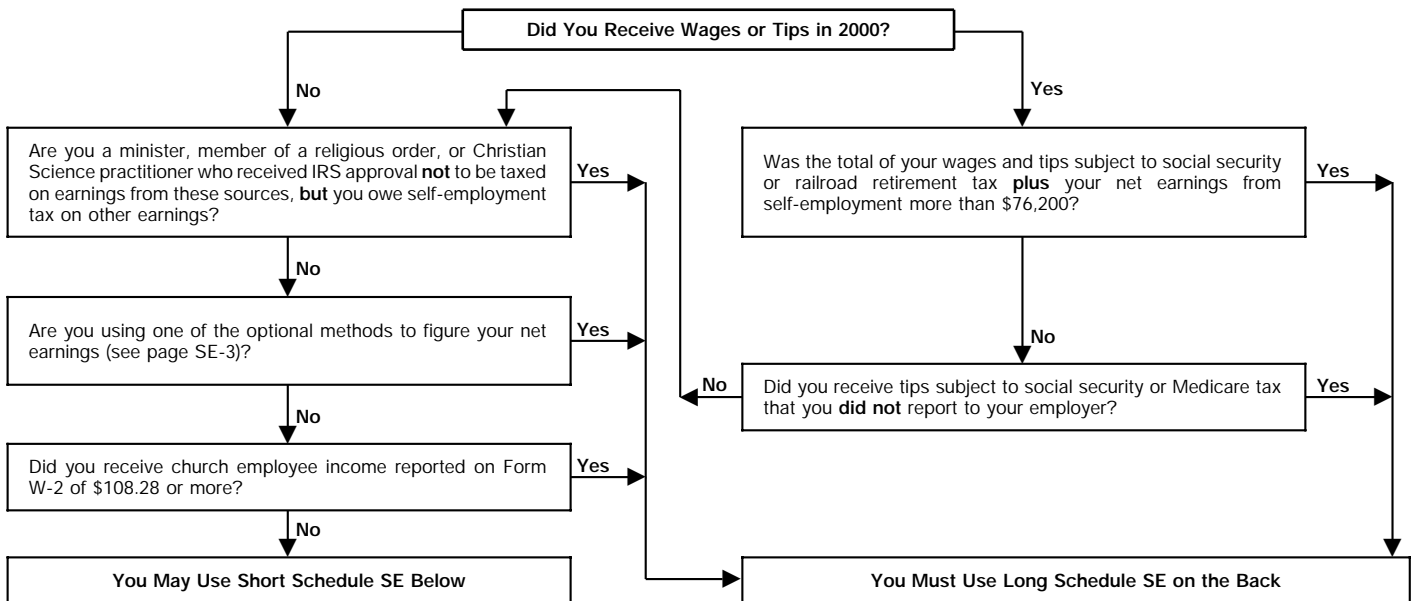
You must file Schedule SE if:

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

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

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 52.

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: | 5 | | |
| <ul style="list-style-type: none"> • \$76,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 52. • More than \$76,200, multiply line 4 by 2.9% (.029). Then, add \$9,448.80 to the result. Enter the total here and on Form 1040, line 52. | | | |
| 6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 | 6 | | |

| | |
|---|---|
| Name of person with self-employment income (as shown on Form 1040) | Social security number of person with self-employment income ▶ |
|---|---|

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I.

| | | | |
|---|-----------|--------|----|
| 1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note. Skip this line if you use the farm optional method. See page SE-3 | 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-3. | 2 | | |
| 3 Combine lines 1 and 2 | 3 | | |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 | 4a | | |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4b | | |
| c Combine lines 4a and 4b. If less than \$400, 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 | | |
| 5a Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income | 5a | | |
| b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- | 5b | | |
| 6 Net earnings from self-employment. Add lines 4c and 5b | 6 | | |
| 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 2000 | 7 | 76,200 | 00 |
| 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation | 8a | | |
| b Unreported tips subject to social security tax (from Form 4137, line 9) | 8b | | |
| c Add lines 8a and 8b | 8c | | |
| 9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶ | 9 | | |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (.124) | 10 | | |
| 11 Multiply line 6 by 2.9% (.029) | 11 | | |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 52 | 12 | | |
| 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27 | 13 | | |

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

| | | | |
|---|-----------|-------|----|
| Farm Optional Method. You may use this method only if: <ul style="list-style-type: none"> • Your gross farm income¹ was not more than \$2,400 or • Your net farm profits² were less than \$1,733. | | | |
| 14 Maximum income for optional methods | 14 | 1,600 | 00 |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$1,600. Also include this amount on line 4b above | 15 | | |
| Nonfarm Optional Method. You may use this method only if: <ul style="list-style-type: none"> • Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income⁴ and • You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times. | | | |
| 16 Subtract line 15 from line 14 | 16 | | |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁴ (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. ³From 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.
²From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a. ⁴From 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.



▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

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

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**
- **Earned Income**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
(If you need more space, use the bottom of page 2.)

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

Did you receive dependent care benefits?

— **No** —————▶ Complete only Part II below.

— **Yes** —————▶ Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 56.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

| (a) Qualifying person's name | | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 2000 for the person listed in column (a) |
|------------------------------|------|--|--|
| First | Last | | |
| | | | |
| | | | |

| 3 Add the amounts in column (c) of line 2. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|------|--------------|------|--------------|------------|-----|-----------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|---------------|-----|-----------------|-----|---------------|-----|--|--|----------|-----|
| 4 Enter YOUR earned income | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Enter the smallest of line 3, 4, or 5 | 6 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Enter the amount from Form 1040, line 34 | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">If line 7 is—</th> <th style="width: 15%;">Decimal amount is</th> <th style="width: 25%;">If line 7 is—</th> <th style="width: 35%;">Decimal amount is</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>Over</th> <th>But not over</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td>.30</td> <td>\$20,000—22,000</td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td>.29</td> <td>22,000—24,000</td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td>.28</td> <td>24,000—26,000</td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td>.27</td> <td>26,000—28,000</td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td>.26</td> <td>28,000—No limit</td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td>.25</td> <td></td> <td></td> </tr> </tbody> </table> | If line 7 is— | Decimal amount is | If line 7 is— | Decimal amount is | Over | But not over | Over | But not over | \$0—10,000 | .30 | \$20,000—22,000 | .24 | 10,000—12,000 | .29 | 22,000—24,000 | .23 | 12,000—14,000 | .28 | 24,000—26,000 | .22 | 14,000—16,000 | .27 | 26,000—28,000 | .21 | 16,000—18,000 | .26 | 28,000—No limit | .20 | 18,000—20,000 | .25 | | | 8 | X . |
| If line 7 is— | Decimal amount is | If line 7 is— | Decimal amount is | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Over | But not over | Over | But not over | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0—10,000 | .30 | \$20,000—22,000 | .24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,000—12,000 | .29 | 22,000—24,000 | .23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,000—14,000 | .28 | 24,000—26,000 | .22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14,000—16,000 | .27 | 26,000—28,000 | .21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16,000—18,000 | .26 | 28,000—No limit | .20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18,000—20,000 | .25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040, line 44. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, or you paid 1999 expenses in 2000, see the instructions for the amount to enter on line 44 | 9 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Part III Dependent Care Benefits

| | | | | | |
|-----------|--|-----------|--|-----------|--|
| 10 | Enter the total amount of dependent care benefits you received for 2000. This amount should be shown in box 10 of your W-2 form(s). Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2 | | | 10 | |
| 11 | Enter the amount forfeited, if any. See the instructions | | | 11 | |
| 12 | Subtract line 11 from line 10 | | | 12 | |
| 13 | Enter the total amount of qualified expenses incurred in 2000 for the care of the qualifying person(s) | 13 | | | |
| 14 | Enter the smaller of line 12 or 13 | 14 | | | |
| 15 | Enter YOUR earned income | 15 | | | |
| 16 | If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 15 | 16 | | | |
| 17 | Enter the smallest of line 14, 15, or 16 | 17 | | | |
| 18 | Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> • The amount from line 17 or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). | | | 18 | |
| 19 | Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB" | | | 19 | |

To claim the child and dependent care credit, complete lines 20–24 below.

| | | | | | |
|-----------|--|--|--|-----------|--|
| 20 | Enter \$2,400 (\$4,800 if two or more qualifying persons) | | | 20 | |
| 21 | Enter the amount from line 18 | | | 21 | |
| 22 | Subtract line 21 from line 20. If zero or less, stop . You cannot take the credit. Exception. If you paid 1999 expenses in 2000, see the instructions for line 9 | | | 22 | |
| 23 | Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here | | | 23 | |
| 24 | Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4–9 | | | 24 | |



Department of the Treasury
Internal Revenue Service

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

2000
Attachment
Sequence No. **22**

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

Part I Tentative Credit

| | | | |
|---|----------|--|--|
| 1a Current year investment credit (Form 3468, Part I) | 1a | | |
| b Current year work opportunity credit (Form 5884, Part I) | 1b | | |
| c Current year welfare-to-work credit (Form 8861, Part I) | 1c | | |
| d Current year credit for alcohol used as fuel (Form 6478) | 1d | | |
| e Current year credit for increasing research activities (Form 6765, Part I) | 1e | | |
| f Current year low-income housing credit (Form 8586, Part I) | 1f | | |
| g Current year enhanced oil recovery credit (Form 8830, Part I) | 1g | | |
| h Current year disabled access credit (Form 8826, Part I) | 1h | | |
| i Current year renewable electricity production credit (Form 8835, Part I) | 1i | | |
| j Current year Indian employment credit (Form 8845, Part I) | 1j | | |
| k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I) | 1k | | |
| l Current year orphan drug credit (Form 8820, Part I) | 1l | | |
| m Current year credit for contributions to selected community development corporations (Form 8847, Part I) | 1m | | |
| n Current year trans-Alaska pipeline liability fund credit (see instructions) | 1n | | |
| o Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B)) | 1o | | |
| 2 Current year general business credit. Add lines 1a through 1o | 2 | | |
| 3 Passive activity credits included on line 2 (see instructions) | 3 | | |
| 4 Subtract line 3 from line 2 | 4 | | |
| 5 Passive activity credits allowed for 2000 (see instructions) | 5 | | |
| 6 Carryforward of general business or ESOP credit to 2000 (see instructions for the schedule to attach) | 6 | | |
| 7 Carryback of general business credit from 2001 (see instructions) | 7 | | |
| 8 Tentative general business credit. Add lines 4 through 7 | 8 | | |

Part II General Business Credit Limitation Based on Amount of Tax

| | | | |
|--|-----|--|--|
| 9 Regular tax before credits (see instructions) | 9 | | |
| 10 Alternative minimum tax (see instructions) | 10 | | |
| 11 Add lines 9 and 10 | 11 | | |
| 12a Foreign tax credit | 12a | | |
| b Credit for child and dependent care expenses (Form 2441, line 9) | 12b | | |
| c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) | 12c | | |
| d Education credits (Form 8863, line 18) | 12d | | |
| e Child tax credit (Form 1040, line 47) | 12e | | |
| f Mortgage interest credit (Form 8396, line 11) | 12f | | |
| g Adoption credit (Form 8839, line 14) | 12g | | |
| h District of Columbia first-time homebuyer credit (Form 8859, line 11) | 12h | | |
| i Possessions tax credit (Form 5735, line 17 or 27) | 12i | | |
| j Credit for fuel from a nonconventional source | 12j | | |
| k Qualified electric vehicle credit (Form 8834, line 19) | 12k | | |
| l Add lines 12a through 12k | 12l | | |
| 13 Net income tax. Subtract line 12l from line 11 | 13 | | |
| 14 Tentative minimum tax (see instructions) | 14 | | |
| 15 Net regular tax. Subtract line 12l from line 9. If zero or less, enter -0- | 15 | | |
| 16 Enter 25% (.25) of the excess, if any, of line 15 over \$25,000 (see instructions) | 16 | | |
| 17 Enter the greater of line 14 or line 16 | 17 | | |
| 18a Subtract line 17 from line 13. If zero or less, enter -0- | 18a | | |
| 18b Enter the smaller of line 8 or line 18a. Individuals, estates, and trusts: See instructions if claiming the credit for increasing research activities. C corporations: See the instructions for Schedule A if any regular investment credit carryforward is claimed and the line 18b instructions if there has been an ownership change, acquisition, or reorganization | 18b | | |
| 18c Suspended research credit allowed for the current year (see instructions) | 18c | | |
| 19 General business credit allowed for the current year. Subtract line 18c from line 18b. Enter here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return | 19 | | |

Investment Interest Expense Deduction

▶ Attach to your tax return.

Identifying number

Part I Total Investment Interest Expense

| | | | | |
|---|---|---|--|--|
| 1 | Investment interest expense paid or accrued in 2000. See instructions | 1 | | |
| 2 | Disallowed investment interest expense from 1999 Form 4952, line 7 | 2 | | |
| 3 | Total investment interest expense. Add lines 1 and 2 | 3 | | |

Part II Net Investment Income

| | | | | |
|----|--|----|--|--|
| 4a | Gross income from property held for investment (excluding any net gain from the disposition of property held for investment) | 4a | | |
| b | Net gain from the disposition of property held for investment | 4b | | |
| c | Net capital gain from the disposition of property held for investment | 4c | | |
| d | Subtract line 4c from line 4b. If zero or less, enter -0- | 4d | | |
| e | Enter all or part of the amount on line 4c, if any, that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions ▶ | 4e | | |
| f | Investment income. Add lines 4a, 4d, and 4e. See instructions | 4f | | |
| 5 | Investment expenses. See instructions | 5 | | |
| 6 | Net investment income. Subtract line 5 from line 4f. If zero or less, enter -0- | 6 | | |

Part III Investment Interest Expense Deduction

| | | | | |
|---|---|---|--|--|
| 7 | Disallowed investment interest expense to be carried forward to 2001. 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

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2000 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

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

Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return unless **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 1999.

Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

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 later).

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 separate 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.

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Part I Adjustments and Preferences

| | | | | |
|----|---|----|---|---|
| 1 | If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 36, here and go to line 6 | 1 | | |
| 2 | Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 34 | 2 | | |
| 3 | Taxes. Enter the amount 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 | | |
| 5 | Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26 | 5 | | |
| 6 | Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21 | 6 | (|) |
| 7 | Investment interest. Enter difference between regular tax and AMT deduction | 7 | | |
| 8 | Post-1986 depreciation. Enter difference between regular tax and AMT depreciation | 8 | | |
| 9 | Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss. | 9 | | |
| 10 | Incentive stock options. Enter excess of AMT income over regular tax income. | 10 | | |
| 11 | Passive activities. Enter difference between AMT and regular tax income or loss | 11 | | |
| 12 | Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9 | 12 | | |
| 13 | Tax-exempt interest from private activity bonds issued after 8/7/86 | 13 | | |
| 14 | Other. Enter the amount, if any, for each item below and enter the total on line 14. | | | |
| a | Circulation expenditures | | | |
| b | Depletion | | | |
| c | Depreciation (pre-1987). | | | |
| d | Installment sales | | | |
| e | Intangible drilling costs | | | |
| f | Large partnerships | | | |
| g | Long-term contracts. | | | |
| h | Loss limitations | | | |
| i | Mining costs | | | |
| j | Patron's adjustment | | | |
| k | Pollution control facilities | | | |
| l | Research and experimental | | | |
| m | Section 1202 exclusion | | | |
| n | Tax shelter farm activities | | | |
| o | Related adjustments | 14 | | |
| 15 | Total Adjustments and Preferences. Combine lines 1 through 14 ▶ | 15 | | |

Part II Alternative Minimum Taxable Income

| | | | | |
|----|--|----|---|---|
| 16 | Enter the amount from Form 1040, line 37 . If less than zero, enter as a (loss) ▶ | 16 | | |
| 17 | Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount | 17 | | |
| 18 | If Form 1040, line 34, is over \$128,950 (over \$64,475 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28 | 18 | (|) |
| 19 | Combine lines 15 through 18 ▶ | 19 | | |
| 20 | Alternative tax net operating loss deduction. See page 6 of the instructions | 20 | | |
| 21 | Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see page 7 of the instructions.) ▶ | 21 | | |

Part III Exemption Amount and Alternative Minimum Tax

| | | | | | | | | | | | | | | | | | | |
|--|---|--------|---------------------------------------|--------------------------------------|------------------------------------|--|--------------------------------------|--------------------|----------|-------------|--|------------------|--------|-------------------------------------|-----------------|--------|----|--|
| 22 | Exemption Amount. (If this form is for a child under age 14, see page 7 of the instructions.) | | | | | | | | | | | | | | | | | |
| | <table border="0"> <tr> <td>IF your filing status is . . .</td> <td>AND line 21 is not over . . .</td> <td>THEN enter on line 22 . . .</td> <td></td> </tr> <tr> <td>Single or head of household.</td> <td>\$112,500.</td> <td>\$33,750</td> <td rowspan="3">}</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>150,000.</td> <td>45,000</td> </tr> <tr> <td>Married filing separately</td> <td>75,000.</td> <td>22,500</td> </tr> </table> | | IF your filing status is . . . | AND line 21 is not over . . . | THEN enter on line 22 . . . | | Single or head of household. | \$112,500. | \$33,750 | } | Married filing jointly or qualifying widow(er) | 150,000. | 45,000 | Married filing separately | 75,000. | 22,500 | 22 | |
| IF your filing status is . . . | AND line 21 is not over . . . | | THEN enter on line 22 . . . | | | | | | | | | | | | | | | |
| Single or head of household. | \$112,500. | | \$33,750 | } | | | | | | | | | | | | | | |
| Married filing jointly or qualifying widow(er) | 150,000. | 45,000 | | | | | | | | | | | | | | | | |
| Married filing separately | 75,000. | 22,500 | | | | | | | | | | | | | | | | |
| | If line 21 is over the amount shown above for your filing status, see page 7 of the instructions. | | | | | | | | | | | | | | | | | |
| 23 | Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 and stop here ▶ | 23 | | | | | | | | | | | | | | | | |
| 24 | If you reported capital gain distributions directly on Form 1040, line 13, or you completed Schedule D (Form 1040) and have an amount on line 25 or line 27 (or would have had an amount on either line if you had completed Part IV) (as refigured for the AMT, if necessary), go to Part IV of Form 6251 to figure line 24. All others: If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result ▶ | 24 | | | | | | | | | | | | | | | | |
| 25 | Alternative minimum tax foreign tax credit. See page 7 of the instructions | 25 | | | | | | | | | | | | | | | | |
| 26 | Tentative minimum tax. Subtract line 25 from line 24 ▶ | 26 | | | | | | | | | | | | | | | | |
| 27 | Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 43) | 27 | | | | | | | | | | | | | | | | |
| 28 | Alternative Minimum Tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41 ▶ | 28 | | | | | | | | | | | | | | | | |

Part IV Line 24 Computation Using Maximum Capital Gains Rates

Caution: If you **did not** complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

| | | | | | |
|---|--|----|--|--|----|
| 29 | Enter the amount from Form 6251, line 23 | | | | 29 |
| 30 | Enter the amount from Schedule D (Form 1040), line 27 (as refigured for the AMT, if necessary). See page 8 of the instructions. | 30 | | | |
| 31 | Enter the amount from Schedule D (Form 1040), line 25 (as refigured for the AMT, if necessary). See page 8 of the instructions. | 31 | | | |
| 32 | Add lines 30 and 31 | 32 | | | |
| 33 | Enter the amount from Schedule D (Form 1040), line 22 (as refigured for the AMT, if necessary). See page 8 of the instructions | 33 | | | |
| 34 | Enter the smaller of line 32 or line 33 | | | | 34 |
| 35 | Subtract line 34 from line 29. If zero or less, enter -0- ▶ | | | | 35 |
| 36 | If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (.26). Otherwise, multiply line 35 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result | | | | 36 |
| 37 | Enter the amount from Schedule D (Form 1040), line 36 (as figured for the regular tax). See page 8 of the instructions | 37 | | | |
| 38 | Enter the smallest of line 29, line 30, or line 37 ▶ | 38 | | | |
| 39 | Multiply line 38 by 10% (.10) | | | | 39 |
| 40 | Enter the smaller of line 29 or line 30 | 40 | | | |
| 41 | Enter the amount from line 38 | 41 | | | |
| 42 | Subtract line 41 from line 40 ▶ | 42 | | | |
| 43 | Multiply line 42 by 20% (.20) | | | | 43 |
| Note: If line 31 is zero or blank, skip lines 44 through 47 and go to line 48. | | | | | |
| 44 | Enter the amount from line 29 | 44 | | | |
| 45 | Add lines 35, 38, and 42 | 45 | | | |
| 46 | Subtract line 45 from line 44 | 46 | | | |
| 47 | Multiply line 46 by 25% (.25) | | | | 47 |
| 48 | Add lines 36, 39, 43, and 47 | | | | 48 |
| 49 | If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result | | | | 49 |
| 50 | Enter the smaller of line 48 or line 49 here and on line 24 | | | | 50 |



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

Name(s) shown on return

Identifying number

Part I 2000 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 4 of the instructions.)

- 1a Activities with net income (enter the amount from Worksheet 1, column (a)).
- 1b Activities with net loss (enter the amount from Worksheet 1, column (b)).
- 1c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).
- 1d Combine lines 1a, 1b, and 1c

| | | |
|------|---|--|
| 1a | | |
| 1b (|) | |
| 1c (|) | |
| 1d | | |

All Other Passive Activities

- 2a Activities with net income (enter the amount from Worksheet 2, column (a)).
- 2b Activities with net loss (enter the amount from Worksheet 2, column (b)).
- 2c Prior years unallowed losses (enter the amount from Worksheet 2, column (c)).
- 2d Combine lines 2a, 2b, and 2c

| | | |
|------|---|--|
| 2a | | |
| 2b (|) | |
| 2c (|) | |
| 2d | | |

- 3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used.
If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10

| | | |
|---|--|--|
| 3 | | |
|---|--|--|

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 8 for examples.

Note: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, enter -0- on line 9 and go to line 10.

- 4 Enter the **smaller** of the loss on line 1d or the loss on line 3

| | | |
|---|--|--|
| 4 | | |
|---|--|--|

- 5 Enter \$150,000. If married filing separately, see page 8

| | | |
|---|--|--|
| 5 | | |
|---|--|--|

- 6 Enter modified adjusted gross income, but not less than zero (see page 8)

| | | |
|---|--|--|
| 6 | | |
|---|--|--|

Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.

- 7 Subtract line 6 from line 5

| | | |
|---|--|--|
| 7 | | |
|---|--|--|

- 8 Multiply line 7 by 50% (.5). **Do not** enter more than \$25,000. If married filing separately, see page 9

| | | |
|---|--|--|
| 8 | | |
|---|--|--|

- 9 Enter the **smaller** of line 4 or line 8

| | | |
|---|--|--|
| 9 | | |
|---|--|--|

Part III Total Losses Allowed

- 10 Add the income, if any, on lines 1a and 2a and enter the total

| | | |
|----|--|--|
| 10 | | |
|----|--|--|

- 11 **Total losses allowed from all passive activities for 2000.** Add lines 9 and 10. See page 11 to find out how to report the losses on your tax return

| | | |
|----|--|--|
| 11 | | |
|----|--|--|

**Credit For Prior Year Minimum Tax—
 Individuals, Estates, and Trusts**

▶ Attach to your tax return.

Identifying number

Part I Net Minimum Tax on Exclusion Items

| | | | | |
|----|---|----|---|---|
| 1 | Combine lines 16 through 18 of your 1999 Form 6251. Estates and trusts, see instructions . . . | 1 | | |
| 2 | Enter adjustments and preferences treated as exclusion items. See instructions | 2 | | |
| 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 \$165,000 and you were married filing separately for 1999, see instructions | 4 | | |
| 5 | Enter: \$45,000 if married filing jointly or qualifying widow(er) for 1999; \$33,750 if single or head of household for 1999; or \$22,500 if married filing separately for 1999. Estates and trusts, enter \$22,500 | 5 | | |
| 6 | Enter: \$150,000 if married filing jointly or qualifying widow(er) for 1999; \$112,500 if single or head of household for 1999; or \$75,000 if married filing separately for 1999. 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 1999 you reported capital gain distributions directly on Form 1040, line 13, or completed Schedule D (Form 1040 or 1041) and had an amount on line 25 or line 27 of Schedule D (Form 1040) (line 24 or line 26 of Schedule D (Form 1041)) or would have had an amount on either of those lines had you completed them, go to Part III of Form 8801 to figure the amount to enter on this line. All others: Multiply line 10 by 26% (.26) if line 10 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$87,500 or less if married filing separately for 1999. Otherwise, multiply line 10 by 28% (.28) and subtract from the result: \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1999; or \$1,750 if married filing separately for 1999 | 11 | | |
| 12 | 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 1999 Form 6251, line 27, or Form 1041, Schedule I, line 38 | 14 | | |
| 15 | Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- | 15 | | |

Part II Minimum Tax Credit and Carryforward to 2001

| | | | | |
|----|--|----|--|--|
| 16 | Enter the amount from your 1999 Form 6251, line 28, or 1999 Form 1041, Schedule I, line 39 | 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 | 1999 minimum tax credit carryforward. Enter the amount from your 1999 Form 8801, line 26 | 19 | | |
| 20 | Enter the total of your 1999 unallowed nonconventional source fuel credit and 1999 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 2000 regular income tax liability minus allowable credits. See instructions | 22 | | |
| 23 | Enter the amount from your 2000 Form 6251, line 26, or 2000 Form 1041, Schedule I, line 37 | 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 2000 Form 1040, line 49; Form 1040NR, line 46; or Form 1041, Schedule G, line 2d | 25 | | |
| 26 | Minimum tax credit carryforward to 2001. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years | 26 | | |

Education Credits (Hope and Lifetime Learning Credits)

▶ See instructions on pages 2 and 3. ▶ Attach to Form 1040 or Form 1040A.

Your social security number

Part I Hope Credit. Caution: The Hope credit may be claimed for no more than 2 tax years for the same student.

| 1 | (a) Student's name (as shown on page 1 of your tax return) First, Last | (b) Student's social security number (as shown on page 1 of your tax return) | (c) Qualified expenses (but do not enter more than \$2,000 for each student). See instructions | (d) Enter the smaller of the amount in column (c) or \$1,000 | (e) Subtract column (d) from column (c) | (f) Enter one-half of the amount in column (e) |
|----------|---|--|--|--|---|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 2 | Add the amounts in columns (d) and (f) | | | 2 | | |
| 3 | Tentative Hope credit. Add the amounts on line 2, columns (d) and (f) ▶ | | | | | 3 |

Part II Lifetime Learning Credit

| 4 | (a) Student's name (as shown on page 1 of your tax return) First Last | (b) Student's social security number (as shown on page 1 of your tax return) | (c) Qualified expenses. See instructions | |
|----------|---|--|--|----------|
| | | | | |
| | | | | |
| | | | | |
| 5 | Add the amounts on line 4, column (c), and enter the total | | | 5 |
| 6 | Enter the smaller of line 5 or \$5,000 | | | 6 |
| 7 | Tentative lifetime learning credit. Multiply line 6 by 20% (.20) ▶ | | | 7 |

Part III Allowable Education Credits

| | | | |
|-----------|--|-----|-----------|
| 8 | Tentative education credits. Add lines 3 and 7 | | 8 |
| 9 | Enter: \$100,000 if married filing jointly; \$50,000 if single, head of household, or qualifying widow(er) | | |
| 10 | Enter the amount from Form 1040, line 34 (or Form 1040A, line 20)* | | |
| 11 | Subtract line 10 from line 9. If line 10 is equal to or more than line 9, stop ; you cannot take any education credits | | |
| 12 | Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er) | | |
| 13 | If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places) | × . | |
| 14 | Multiply line 8 by line 13 ▶ | | 14 |
| 15 | Enter the amount from Form 1040, line 42 (or Form 1040A, line 26) | | 15 |
| 16 | Enter the total, if any, of your credits from Form 1040, lines 43 through 45 (or from Form 1040A, lines 27 and 28) | | 16 |
| 17 | Subtract line 16 from line 15. If line 16 is equal to or more than line 15, stop ; you cannot take any education credits | | 17 |
| 18 | Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 46 (or Form 1040A, line 29) ▶ | | 18 |

*See Pub. 970 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.