

General Description Booklet
For the
2001 PUBLIC USE TAX FILE

Compiled by
Mike Weber
Individual Statistics Branch
Statistics of Income Division
Internal Revenue Service
October 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	18
TECHNICAL DESCRIPTION OF THE FILE.....	23
SAMPLE DESCRIPTION	24
WEIGHTED COUNTS FOR EACH CODE FIELD	30
WEIGHTED SUM OF THE AMOUNTS IN EACH AMOUNT FIELD.....	36
2000 FEDERAL TAX FORMS (WITH FIELD NUMBERS REFERENCED).....	A-1

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

INTRODUCTION

The Internal Revenue Service 2001 Public Use Tax File, which contains 143,221 records, was selected as part of the Statistics of Income program that was designed to tabulate and present statistical information for the 130.6 million Form 1040, Form 1040A, and Form 1040EZ Federal Individual Income Tax Returns filed for Tax Year 2001. 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 2001 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

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

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.

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 (100) 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. An additional six records that were not sampled at a rate of 100 percent were removed as well due to extreme values.

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 10.00 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

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.

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

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; H. Lock Oh; and Fritz Scheuren. "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; Michael Weber; and William Wong. "Disclosure-Proofing The 1996 Individual Tax Return Public Use File." Proceedings of the American Statistical Association: 2001, American Statistical Association.

2001 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. XOODPEP
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.

**2001 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 reported on Schedule D (+/-)
	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	E07970	Rate Reduction Credit
	42	E07300	Foreign tax
	43	E07400	General business credit
	44	E07600	Credit for prior year minimum tax
	45	P08000	Other
	46	E07150	Total tax credit (SOI)

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

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

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Schedule C	82	E90040	Net receipts (+/-)
	83	E90050	Cost of goods sold and/or operations
	84	E90080	Other income (Schedule C)
	85	E90140	Car and truck
	86	E90160	Commissions
	87	E90190	Depreciation
	88	E90210	Insurance
	89	E90240	Mortgage interest
	90	E90250	Other interest
	91	E90280	Office expenses
	92	E90310	Rent on business property
	93	E90370	Net wages
	94	E90100	Total deductions (N.A. for C-EZ filers)
	Schedule D	95	P22250
96		E22320	Long term gain/loss from other forms on Schedule D
97		E22550	Long term capital gain taxed at the 28% rate
98		E22370	Schedule D capital gain distributions
99		P23250	Long-term gains less losses (current year)
100		E24515	Unrecaptured Section 1250 gain
101		E24560	Non-Schedule D tax
102		E24587	Schedule D 8% Tax Amount
103		E24595	Schedule D 10 percent tax amount
104		E24605	Schedule D 20 percent tax amount
105		E24615	Schedule D 25 percent tax amount
Schedule E	106	E24570	Schedule D 28 percent tax amount
	107	E25350	Total rents received
	108	E25360	Total royalties received
	109	E25370	Rent expenses mortgage interest, Schedule E, line 12
	110	E25380	Rent/royalty expenses other interest, Schedule E, line 13
	111	E25470	Royalty depletion
	112	E25500	Rental depreciation
	113	E25700	Rent net income or loss (+/-)
	114	E25800	Royalty net income or loss (+/-)
	115	E25820	Deductible rental loss
	116	E25850	Rent/royalty net income
Partnerships	117	E25860	Rent/royalty net loss
	118	E25940	Total passive income
	119	E25980	Total non-passive income
	120	E25920	Total passive loss
	121	E25960	Total non-passive loss
	122	E26110	Partnership Section 179 expense deduction

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Small	123	E26170	Total passive income
Business	124	E26190	Total non-passive income
Corp	125	E26160	Total passive loss
	126	E26180	Total non-passive loss
	127	E26270	Combined partnership and S corporation net income/loss (+/-)
	128	E26100	S-corp. Section 179 expense deduction
Estate or Trust	129	E26390	Total income
	130	E26400	Total loss
Farm Rental	131	E27200	Farm rent net income or loss (+/-)
Schedule SE	132	E30400	Total self-employment income
	133	E30500	Self-employment income, secondary taxpayer
Form 2441	134	E32800	Qualifying individuals' limitation
	135	E33000	Expenses limited to earned income
Form 3800	136	E53220	Investment (included in general business credit)
	137	E53240	Jobs (included in general business credit)
	138	E53260	Alcohol used as fuel (included in general business credit)
	139	E53280	Research and experimentation (included in general business credit)
	140	E53300	Low income housing (included in general business credit)
	141	E53410	Tentative General Business Credit
Form 4952	142	E59260	Disallowed investment interest (Form 4952, line 7)
	143	E59280	Allowed investment interest (Form 4952, line 8)
	144	E58990	Investment income (Form 4952 part 2 line 4e)
Form 6251	145	E60900	Accelerated depreciations
	146	P60100	Net operating loss tax preference
	147	P61850	Total adjustments and preferences (+/-)
	148	E60000	Form 1040 Taxable Income for AMT (Form 6251, Line 16)
	149	E61900	Form 6251 Line 19 (Tentative Alternative Minimum Tax Income)
	150	E62100	Alternative minimum taxable income
	151	E62900	Alternative tax foreign tax credit
	152	E62720	Alternative minimum Schedule D less section 1250 gain
	153	E62730	Alternative minimum Schedule D unrecaptured section 1250 gain
	154	E62740	Alternative minimum capital gain amount
	155	E62748	Alternative minimum schedule D qualified 5-year gain
Form 8582	156	P65300	Total passive net income
	157	P65400	Total passive losses
	158	E68000	Total losses allowed from all passive activities
Form 8801	159	E82200	Carry forward of minimum tax credit to 2001
Schedule J	160	T27800	Elected Farm Income
	161	S27860	Tentative Current and Prior-Year Tax
	162	P27895	Actual Prior-Year Tax
Form 8863	163	E87500	Hope Qualified Expenses--Limited
	164	E87510	Hope One-Half Amount
	165	E87520	Hope Credit
	166	E87530	Lifetime Learning Total Qualified Expenses
	167	E87540	Lifetime Learning Limited Amount
	168	E87550	Lifetime Learning Credit
Misc Codes	169	S001	Return ID
	170	S006	Decimal weight
	171	S008	Sample count
	172	S009	Population count
	173	WSAMP	Sample code
	174	TXRT	Tax rate code

2001 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 under \$1,500,000	30
\$1,500,000 under \$2,000,000	31
\$2,000,000 under \$5,000,000	32
\$5,000,000 under \$10,000,000	33
\$10,000,000 or more	34

2001 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
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 1901-2002

2001 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

Taxpayer used itemized election option.....1

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

15. MARS Marital (Filing) Status:

- (A) Single.....1
- (B) Married filing a joint return or Widow(er) with dependent child (surviving spouse).....2
- (C) Married filing separately3
- (D) Head of household.....4

16. MDIR Married Filing Separately Itemized Deductions Requirement Indicator

- Not necessary to itemize because of filing status.....0
- Necessary to itemized when filing separately1

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

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

(E) Voluntary Income Tax Assistance prepared return.....4
 (F) Self help5
 (G) Tax counseling for the elderly6
 (H) Outreach program.....7

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

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

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
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

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

(C) Taxes are owed and IRS computed tax.....2
(D) No taxes due as computed by IRS3
(E) Tax based on Form 8615, Schedule D tax has no entry.....4
(F) Form 8814 tax at children's 15% rate; Sch. D tax has no entry5
(G) Form 8814 tax at children's 15% rate; Sch. 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:

(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

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

NOTE: For high-income returns with values greater than 3 for XOCAH, this code, XOODER 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, XOODER and XOPAR after limiting XOCAH to 3.

2001 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 2001 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 "2001 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 8,10, 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 2001 Tax Rate Schedules for all returns. (See Income Subject to Tax).

2001 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 50 for which separate fields have not been listed.
- E07150 TOTAL TAX CREDITS (SOI)
Total credits from Form 1040 (line 51) or 1040A (line 33) 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 52) or 1040A (line 34) 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 58 margin for Recapture of Investment Credit from Form 4255
- E10300 TOTAL TAX LIABILITY (SOI)
Total tax liability (Form 1040, line 58, Form 1040A, line 36, Form 1040-EZ, line 11) minus Advance Earned Income Credit payments (line 56, 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 on 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.

2001 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 66 minus line 61a) minus the additional child tax credit (line 63).
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

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

P27895	ACTUAL PRIOR YEAR TAX The sum of lines 18, 19, and 20 on Schedule J.
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.
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.

2001 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 Income Subject to Tax. Note that this field uses an implied decimal point (28.0 percent is represented by 280).

2001 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 2216 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.

2001 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 2002.

All returns processed during 2002 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 (130,571,421 returns) reported in Table A and the estimated total of all returns (130,255,163 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 2001. While about 98 percent of the returns processed during Calendar Year 2002 were for Tax Year 2001, a few were for non-calendar years ending during 2002 and 2003, and some were returns for prior years. Returns for prior years were used in place of 2001 returns received and processed after December 31, 2002. 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 2002.

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.

2001 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 2002 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. Adjustments and imputations for selected fields were used to make each record

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

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 2001, 0.13 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.

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Table A.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2001

Description of the sample strata													
Number of Returns by type of form attached													
Description of the sample strata	Degree of interest ³	Form 1040, with Form 2555			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 Schedule C, Form 1116 or Form 2555		
		Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts	Population counts	Sample counts	Public-use sample counts
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
Total.....		275,897	12,088	9,272	2,655,964	34,765	26,472	17,972,235	38,275	31,913	1,480,960	4,430	3,577
Indexed Negative Income 4													
\$10,000,000 or more.....	All				215	215	71	643	643	212	80	80	26
\$5,000,000 under \$10,000,000.....	All				268	268	89	847	847	281	170	170	56
\$2,000,000 under \$5,000,000.....	All	50	50	16	1,152	380	380	3,537	1,111	1110	667	235	78
\$1,000,000 under \$2,000,000.....	All	99	99	33	2,421	384	383	7,830	1,253	1252	1,612	253	252
\$500,000 under \$1,000,000.....	All	294	113	37	5,183	163	163	20,412	732	727	4,548	124	123
\$250,000 under \$500,000.....	All	786	70	70	9,256	94	90	49,029	462	450	10,603	104	102
\$120,000 under \$250,000.....	All	2330	210	209	14,113	54	52	101,833	494	479	18,282	87	83
\$60,000 under \$120,000.....	All	6694	133	132	13,460	33	26	139,773	390	363	18,985	45	42
Under \$60,000.....	All	11918	108	107	**	**	**	378,494	519	442	35,503	47	37
Indexed Positive Income 4													
Under \$30,000.....	1						**			**			**
Under \$30,000.....	2	6961	53	51	149,764	85	51	2,026,997	1,034	597	103,829	53	29
Under \$30,000.....	3-4	57051	609	598	117,219	131	109	3,544,201	3,634	2950	153,012	163	133
\$30,000 under \$60,000.....	1-2	5792	71	70	312,466	149	89	1,764,671	900	546	184,430	86	55
\$30,000 under \$60,000.....	3-4	58146	596	586	231,338	249	203	3,371,733	3,589	2947	265,882	285	229
\$60,000 under \$120,000.....	1-3	8272	162	162	510,249	270	174	2,034,743	1,054	580	236,931	116	65
\$60,000 under \$120,000.....	4	51458	1066	1055	266,892	287	229	2,312,090	2,404	1918	187,741	181	149
\$120,000 under \$250,000.....	1-3	10167	870	868	269,970	403	354	504,477	735	622	102,216	147	127
\$120,000 under \$250,000.....	4	30448	2571	2567	275,508	748	694	1,091,253	3,156	2928	74,445	192	181
\$250,000 under \$500,000.....	All	16911	1419	1418	261,240	1,692	1,643	453,699	3,035	2928	60,254	396	391
\$500,000 under \$1,000,000.....	All	5607	2135	2135	124,353	2,999	2,977	124,263	3,114	3085	16,056	398	395
\$1,000,000 under \$2,000,000.....	All	1930	770	770	53,328	6,431	6,422	29,981	3,638	3,627	4,004	479	479
\$2,000,000 under \$5,000,000.....	All	754	754	754	26,403	8,564	8,557	9,243	3,045	3,042	1,348	427	425
\$5,000,000 under \$10,000,000.....	All	153	153	153	6,898	6,898	2,299	1,690	1,690	563	256	256	85
\$10,000,000 or more.....	All	76	76	76	4,268	4,268	1,417	796	796	264	106	106	35

¹ This population includes an estimated 316,184 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 237 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ 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.

⁴ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1914 to represent a base year of 1991.

** Sampling Strata Collapsed.

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Continued

	Number of returns					
				Population counts 1	Sample counts	Public-use sample counts
				130,571,421	191,975	143,221
				6,557	6,557	2183
				174	174	55
				130,564,690	185,244	140,983
	All other forms					
Description of the sample strata	Population counts	Sample counts	Public-use sample counts			
	(14)	(15)	(16)			
Total.....	108,179,634	95,686	69,749	130,564,690	185,244	140,983
Indexed Negative Income 4						
\$10,000,000 or more.....	832	832	277	1,770	1,770	586
\$5,000,000 under \$10,000,000.....	1,137	1,137	378	2,422	2,422	804
\$2,000,000 under \$5,000,000.....	4,537	1,484	1484	9,943	3,260	3,068
\$1,000,000 under \$2,000,000.....	9,218	1,498	1495	21,180	3,487	3,415
\$500,000 under \$1,000,000.....	22,014	732	729	52,451	1,864	1,779
\$250,000 under \$500,000.....	50,449	473	462	120,123	1,203	1,174
\$120,000 under \$250,000.....	106,159	448	427	242,717	1,293	1,250
\$60,000 under \$120,000.....	155,465	364	339	334,377	965	902
Under \$60,000.....	745,054	1,006	878	1,170,969	1,680	1,464
Indexed Positive Income 4						
Under \$30,000.....	30,246,910	15,026	8975	30,246,910	15,026	8,975
Under \$30,000.....	26,761,406	13,530	8081	29,048,957	14,755	8,809
Under \$30,000.....	5,602,869	5,828	4710	9,474,352	10,365	8,500
\$30,000 under \$60,000.....	21,889,664	10,798	6542	24,157,023	12,004	7,302
\$30,000 under \$60,000.....	5,564,708	5,977	4860	9,491,807	10,696	8,825
\$60,000 under \$120,000.....	11,051,748	5,384	3226	13,841,943	6,986	4,207
\$60,000 under \$120,000.....	2,374,456	2,400	1929	5,192,637	6,338	5,280
\$120,000 under \$250,000.....	1,798,437	2,536	2204	2,685,267	4,691	4,175
\$120,000 under \$250,000.....	1,003,533	2,869	2665	2,475,187	9,536	9,035
\$250,000 under \$500,000.....	565,913	3,867	3756	1,358,017	10,409	10,136
\$500,000 under \$1,000,000.....	157,718	3,808	3771	427,997	12,454	10,938
\$1,000,000 under \$2,000,000.....	46,016	5,637	5623	135,259	16,955	16,407
\$2,000,000 under \$5,000,000.....	16,731	5,392	5387	54,479	18,182	17,662
\$5,000,000 under \$10,000,000.....	3,252	3,252	1083	12,249	12,249	4,081
\$10,000,000 or more.....	1,408	1,408	468	6,654	6,654	2,209

2001 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
	Form 1040, with Form 2555	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 Schedule C, Form 1116 or Form 2555	All other forms	
Description of the sample strata	Sample Code	Sample Code	Sample Code	Sample Code	Sample Code	
	(1)	(2)	(3)	(4)	(5)	
Indexed Negative Income 1						
\$10,000,000 or more.....	301	401	601	801	1	
\$5,000,000 under \$10,000,000.....	302	402	602	802	2	
\$2,000,000 under \$5,000,000.....	303	403	603	803	3	
\$1,000,000 under \$2,000,000.....	304	404	604	804	4	
\$500,000 under \$1,000,000.....	305	405	605	805	5	
\$250,000 under \$500,000.....	306	406	606	806	6	
\$120,000 under \$250,000.....	307	407	607	807	7	
\$60,000 under \$120,000.....	308	408	608	808	8	
Under \$60,000.....	309	**	609	809	9	
Indexed Positive Income 1						
Under \$30,000.....	**	**	**	**	10	
Under \$30,000.....	311	411	611	811	11	
Under \$30,000.....	312	412	612	812	12	
\$30,000 under \$60,000.....	313	413	613	813	13	
\$30,000 under \$60,000.....	314	414	614	814	14	
\$60,000 under \$120,000.....	315	415	615	815	15	
\$60,000 under \$120,000.....	316	416	616	816	16	
\$120,000 under \$250,000.....	317	417	617	817	17	
\$120,000 under \$250,000.....	318	418	618	818	18	
\$250,000 under \$500,000.....	319	419	619	819	19	
\$500,000 under \$1,000,000.....	320	420	620	820	20	
\$1,000,000 under \$2,000,000.....	321	421	621	821	21	
\$2,000,000 under \$5,000,000.....	322	422	622	822	22	
\$5,000,000 under \$10,000,000.....	323	423	623	823	23	
\$10,000,000 or more.....	324	424	624	824	24	

1 Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.1914 to represent a base year of 1991.

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

Codes and Values	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
AGIR1				
0	1,438,187	1,454,425	-16,238	-1.13
1	1,837,978	1,805,280	32,698	1.78
2	2,641,738	2,555,855	85,883	3.25
3	2,729,172	2,718,465	10,707	0.39
4	2,696,078	2,671,531	24,547	0.91
5	2,687,077	2,784,014	-96,937	-3.61
6	2,462,947	2,418,277	44,670	1.81
7	2,491,929	2,477,901	14,028	0.56
8	2,522,855	2,638,850	-115,995	-4.60
9	2,452,589	2,512,017	-59,428	-2.42
10	2,423,782	2,362,305	61,477	2.54
11	2,479,238	2,476,378	2,860	0.12
12	2,290,492	2,251,608	38,884	1.70
13	2,376,420	2,424,155	-47,735	-2.01
14	2,347,403	2,401,739	-54,336	-2.31
15	2,409,635	2,537,919	-128,284	-5.32
16	2,411,421	2,391,556	19,865	0.82
17	2,244,347	2,286,003	-41,656	-1.86
18	2,417,089	2,406,348	10,741	0.44
19	2,271,506	2,165,447	106,059	4.67
20	2,132,601	2,167,193	-34,592	-1.62
21	9,971,372	9,873,137	98,235	0.99
22	8,563,035	8,507,326	55,709	0.65
23	13,843,640	13,825,559	18,081	0.13
24	10,612,617	10,602,167	10,450	0.10
25	17,559,778	17,531,694	28,084	0.16
26	8,903,894	9,010,079	-106,185	-1.19
27	8,469,199	8,435,039	34,160	0.40
28	2,018,372	2,013,541	4,831	0.24
29	355,617	356,235	-618	-0.17
30	85,479	85,448	31	0.04
31	36,491	36,480	11	0.03
32	52,157	52,121	36	0.07
33	12,266	12,259	7	0.06
34	6,836	6,815	21	0.31

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

Codes and Values	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
DSI				
0	119,370,886	119,356,321	14,565	0.01
1	10,884,352	10,898,842	-14,490	-0.13
EFI				
0	83,393,751	83,319,279	74,472	0.09
1	46,861,487	46,935,884	-74,397	-0.16
EIC				
0	114,014,776	113,918,272	96,504	0.08
1	7,927,258	8,008,113	-80,855	-1.02
2	8,313,203	8,328,778	-15,575	-0.19
ELECT				
0	111,559,928	111,737,240	-177,312	-0.16
1	11,518,864	11,351,354	167,510	1.45
2	7,176,445	7,166,568	9,877	0.14
FDED				
1	44,562,308	44,362,345	199,963	0.45
2	84,238,233	84,419,705	-181,472	-0.22
3	1,454,697	1,473,113	-18,416	-1.27
FLPDYR				
1990	975	1,201	-226	-23.18
1991	1,706	2,061	-355	-20.81
1992	3,718	2,058	1,660	44.65
1993	3,684	5,369	-1,685	-45.74
1994	16,578	11,958	4,620	27.87
1995	50,527	41,313	9,214	18.24
1996	54,303	59,531	-5,228	-9.63
1997	113,093	97,317	15,776	13.95
1998	297,032	244,332	52,700	17.74
1999	805,286	772,651	32,635	4.05
2000	2,293,571	2,359,655	-66,084	-2.88
2001	126,607,877	126,649,683	-41,806	-0.03
2002	6,889	8,036	-1,147	-16.65
FLPDMO				
1	1,742	2,075	-333	-19.12
2	3,019	2,510	509	16.86
3	3,164	4,729	-1,565	-49.46
4	18	17	1	5.56
5	4	6	-2	-50.00
6	1,100	1,321	-221	-20.09
7	20	15	5	25.00
8	507	543	-36	-7.10
9	106	108	-2	-1.89
10	22	23	-1	-4.55
11	3	3	0	0.00
12	130,245,533	130,243,813	1,720	0.00
F2441				
0	123,238,405	123,247,837	-9,432	-0.01
1	4,697,492	4,662,836	34,656	0.74
2	2,070,598	2,075,031	-4,433	-0.21
3	225,020	247,321	-22,301	-9.91
4	21,947	21,309	638	2.91
5	739	828	-89	-12.04
6	1,029	0	1,029	100.00
7	8	0	8	100.00

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

Codes and Values	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
F3800				
0	129,907,868	129,909,720	-1,852	0.00
1	347,370	345,443	1,927	0.55
F6251				
0	125,657,665	125,670,181	-12,516	-0.01
1	4,597,572	4,584,982	12,590	0.27
F8582				
0	126,919,021	126,966,045	-47,024	-0.04
1	3,336,216	3,289,118	47,098	1.41
F8606				
0	128,760,041	128,746,974	13,067	0.01
1	1,065,542	1,056,349	9,193	0.86
2	429,654	451,840	-22,186	-5.16
IE				
0	130,169,969	130,148,450	21,519	0.02
1	85,269	106,713	-21,444	-25.15
MARS				
1	58,211,420	58,235,849	-24,429	-0.04
2	51,034,384	51,042,444	-8,060	-0.02
3	2,411,545	2,358,665	52,880	2.19
4	18,493,710	18,618,205	-124,495	-0.67
5	74,242		74,242	100.00
6	29,936		29,936	100.00
MIDR				
0	129,650,867	129,691,631	-40,764	-0.03
1	604,371	563,531	40,840	6.76
N20				
0	126,643,898	126,538,356	105,542	0.08
1	3,451,599	3,566,339	-114,740	-3.32
2	155,951	148,479	7,472	4.79
3	3,790	1,988	1,802	47.55
N25				
0	126,062,281	126,159,619	-97,338	-0.08
1	3,891,494	3,818,495	72,999	1.88
2	288,074	265,526	22,548	7.83
3	13,389	11,522	1,867	13.94
PREP				
0	56,273,781	56,392,227	-118,446	-0.21
1	72,476,961	72,396,171	80,790	0.11
2	253,681	271,810	-18,129	-7.15
3	12,097	10,097	2,000	16.53
4	661,324	635,244	26,080	3.94
6	577,394	549,615	27,779	4.81
SCHB				
0	93,306,543	93,440,698	-134,155	-0.14
1	36,948,694	36,814,465	134,229	0.36

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

Codes and Values	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
SCHCF				
0	110,379,536	110,376,418	3,118	0.00
1	17,848,058	17,845,124	2,934	0.02
2	1,537,980	1,536,376	1,604	0.10
3	320,850	327,426	-6,576	-2.05
4	168,814	169,819	-1,005	-0.60
SCHE				
0	114,801,566	114,859,522	-57,956	-0.05
1	15,453,671	15,395,641	58,030	0.38
STATE				
0		2,607,224	-2,607,224	N/A
1	1,935,941	1,857,767	78,174	4.04
2	294,593	284,485	10,108	3.43
3	2,369,324	2,306,821	62,503	2.64
4	1,062,851	1,003,282	59,569	5.60
5	15,193,408	14,816,117	377,291	2.48
6	2,034,868	2,090,650	-55,782	-2.74
7	1,691,402	1,631,366	60,036	3.55
8	349,140	375,795	-26,655	-7.63
9	288,859	278,650	10,209	3.53
10	7,741,573	7,568,502	173,071	2.24
11	3,777,304	3,736,155	41,149	1.09
12	580,132	556,544	23,588	4.07
13	625,743	637,451	-11,708	-1.87
14	5,802,565	5,606,884	195,681	3.37
15	2,811,417	2,722,782	88,635	3.15
16	1,394,858	1,434,506	-39,648	-2.84
17	1,206,631	1,191,502	15,129	1.25
18	1,808,106	1,792,892	15,214	0.84
19	1,877,391	1,773,487	103,904	5.53
20	571,577	577,327	-5,750	-1.01
21	2,549,755	2,484,534	65,221	2.56
22	3,083,651	2,955,045	128,606	4.17
23	4,641,300	4,585,504	55,796	1.20
24	2,415,982	2,420,059	-4,077	-0.17
25	1,094,727	1,099,637	-4,910	-0.45
26	2,553,303	2,530,025	23,278	0.91
27	445,658	431,791	13,867	3.11
28	837,024	837,533	-509	-0.06
29	970,977	926,027	44,950	4.63
30	656,721	652,653	4,068	0.62
31	4,075,625	3,862,825	212,800	5.22
32	771,804	740,952	30,852	4.00
33	8,538,701	8,305,487	233,214	2.73
34	3,531,420	3,499,542	31,878	0.90
35	241,591	252,103	-10,512	-4.35
36	5,450,269	5,375,895	74,374	1.36
37	1,492,581	1,459,731	32,850	2.20
38	1,546,658	1,516,873	29,785	1.93
39	5,774,830	5,648,312	126,518	2.19
40	524,143	516,445	7,698	1.47
41	1,842,794	1,914,113	-71,319	-3.87
42	342,906	333,898	9,008	2.63
43	2,656,551	2,659,068	-2,517	-0.09
44	9,076,333	8,838,717	237,616	2.62
45	952,631	962,357	-9,726	-1.02
46	311,609	311,997	-388	-0.12
47	3,381,600	3,293,989	87,611	2.59
48	2,812,186	2,852,545	-40,359	-1.44
49	770,203	724,701	45,502	5.91
50	2,575,785	2,501,369	74,416	2.89
51	224,497	221,622	2,875	1.28
52	242,152	689,627	-447,475	-184.79
53	180,248		180,248	100.00
54	271,341		271,341	100.00

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

Codes and Values	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
TFORM				
0	80,500,011	80,562,586	-62,575	-0.08
1	28,293,817	28,338,094	-44,277	-0.16
2	21,461,409	21,354,483	106,926	0.50
TXST				
0	25,993,649	26,041,743	-48,094	-0.19
1	92,976,406	92,933,128	43,278	0.05
2	49,827	43,463	6,364	12.77
3	97,895	90,456	7,439	7.60
4	79,327	74,273	5,054	6.37
5	99,218	106,741	-7,523	-7.58
6	45,679	43,044	2,635	5.77
7	10,755,194	10,754,492	702	0.01
8	122,576	128,907	-6,331	-5.16
9	35,467	38,916	-3,449	-9.72
XFPT				
0	10,884,352	10,898,842	-14,490	-0.13
1	119,370,886	119,356,321	14,565	0.01
XFST				
0	79,294,489	79,354,293	-59,804	-0.08
1	50,960,749	50,900,870	59,879	0.12
XOCAH				
0	85,859,939	85,743,184	116,755	0.14
1	20,254,909	20,146,579	108,330	0.53
2	16,598,820	16,692,599	-93,779	-0.56
3	5,669,299	5,849,361	-180,062	-3.18
4	1,426,055	1,354,607	71,448	5.01
5	265,639	266,843	-1,204	-0.45
6	117,721	133,831	-16,110	-13.68
7	31,402	35,952	-4,550	-14.49
8	22,818	23,968	-1,150	-5.04
9	5,698	4,008	1,690	29.66
10	706	685	21	2.97
11	2,079	3,395	-1,316	-63.30
13	155	151	4	2.58
XOCAWH				
0	129,405,165	129,401,314	3,851	0.00
1	655,326	674,205	-18,879	-2.88
2	144,804	139,266	5,538	3.82
3	38,126	32,524	5,602	14.69
4	6,894	6,662	232	3.37
5	4,921	1,193	3,728	75.76
XOODEP				
0	127,512,321	127,365,447	146,874	0.12
1	2,044,797	2,169,588	-124,791	-6.10
2	567,282	584,095	-16,813	-2.96
3	108,016	110,041	-2,025	-1.87
4	14,980	13,801	1,179	7.87
5	5,802	8,833	-3,031	-52.24
7	2,027	3,346	-1,319	-65.07
15	12	12	0	0.00

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted Counts for Each Code Field

Codes and Values	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
XOPAR				
0	128,167,647	128,164,289	3,358	0.00
1	1,737,471	1,720,880	16,591	0.95
2	340,752	362,889	-22,137	-6.50
3	4,992	6,729	-1,737	-34.80
4	4,376	376	4,000	91.41
XTOT				
0	10,882,339	10,895,507	-13,168	-0.12
1	48,231,909	48,185,265	46,644	0.10
2	34,840,365	34,636,815	203,550	0.58
3	16,674,850	16,598,417	76,433	0.46
4	12,612,432	12,884,077	-271,645	-2.15
5	5,128,928	5,240,048	-111,120	-2.17
6	1,352,704	1,271,124	81,580	6.03
7	329,624	329,177	447	0.14
8	133,019	140,715	-7,696	-5.79
9	38,377	43,818	-5,441	-14.18
10	21,798	21,854	-56	-0.26
11	5,940	4,104	1,836	30.91
12	706	685	21	2.97
13	2,079	3,395	-1,316	-63.30
15	155	151	4	2.58
17	12	12	0	0.00

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the amounts in each amount field

Codes and Values	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between Full and Public use
E00100	6,170,603,942,322	6,160,715,384,387	(9,888,557,935)	-0.16%
E00200	4,565,229,218,407	4,575,232,342,179	10,003,123,772	0.22%
E00300	198,177,813,845	194,521,686,945	(3,656,126,900)	-1.88%
E00400	55,582,375,814	56,626,917,332	1,044,541,518	1.84%
E00600	119,533,323,946	118,134,604,031	(1,398,719,915)	-1.18%
E00700	21,219,498,601	21,183,149,746	(36,348,855)	-0.17%
E00800	6,685,856,891	6,047,208,416	(638,648,475)	-10.56%
E00900	216,772,496,148	217,156,872,214	384,376,066	0.18%
E01000	325,168,962,918	317,250,614,108	(7,918,348,810)	-2.50%
E01100	1,358,487,981	1,097,233,090	(261,254,891)	-23.81%
E01200	-1,896,996,283	(1,492,249,492)	404,746,791	-27.12%
E01400	94,327,585,367	94,459,025,468	131,440,101	0.14%
E01500	532,924,323,778	529,957,850,489	(2,966,473,289)	-0.56%
E01700	338,745,409,407	337,054,261,562	(1,691,147,845)	-0.50%
E02000	268,224,205,144	266,004,680,374	(2,219,524,770)	-0.83%
E02100	-11,004,780,795	(11,025,403,574)	(20,622,779)	0.19%
E02300	26,890,925,394	26,445,063,885	(445,861,509)	-1.69%
E02400	196,524,465,307	194,561,468,554	(1,962,996,753)	-1.01%
E02500	93,559,363,255	92,483,685,029	(1,075,678,226)	-1.16%
E03150	7,406,866,340	7,499,134,438	92,268,098	1.23%
E03210	2,711,733,388	2,603,122,071	(108,611,317)	-4.17%
E03260	18,134,958,824	18,183,463,900	48,505,076	0.27%
E03270	8,177,397,166	8,222,034,213	44,637,047	0.54%
E03300	13,114,412,342	13,180,885,642	66,473,300	0.50%
E03400	197,533,100	200,890,700	3,357,600	1.67%
E03500	7,472,718,201	4,865,243,290	(2,607,474,911)	-53.59%
P04470	1,380,789,026,320	1,376,959,584,733	(3,829,441,587)	-0.28%
E04600	727,554,990,496	729,388,918,487	1,833,927,991	0.25%
E04800	4,268,506,425,429	4,259,227,226,001	(9,279,199,428)	-0.22%
E05100	926,642,321,057	923,901,540,343	(2,740,780,714)	-0.30%
E05200	971,171,155,849	967,456,022,329	(3,715,133,520)	-0.38%
E05800	933,567,473,992	930,880,074,215	(2,687,399,777)	-0.29%
E06000	3,979,329,249,544	3,975,701,157,825	(3,628,091,719)	-0.09%
E06200	2,124,773,904,495	2,118,848,818,862	(5,925,085,633)	-0.28%
E06300	870,625,719,280	869,025,437,152	(1,600,282,128)	-0.18%
E06500	887,973,967,775	885,036,879,386	(2,937,088,389)	-0.33%
E07150	45,631,198,193	45,875,320,226	244,122,033	0.53%

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the amounts in each amount field

Element Name	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between full and Public use
E07180	2,721,061,364	2,696,495,695	(24,565,669)	-0.91%
E07200	30,496,064	30,082,561	(413,503)	-1.37%
E07220	22,427,229,367	22,662,227,616	234,998,249	1.04%
E07230	5,156,253,904	5,220,625,463	64,371,559	1.23%
E07300	6,254,559,081	6,176,396,897	(78,162,184)	-1.27%
E07400	713,973,658	671,768,207	(42,205,451)	-6.28%
E07600	1,438,040,677	1,442,905,000	4,864,323	0.34%
E07970	5,057,455,877	5,042,175,358	(15,280,519)	-0.30%
P08000	361,927,880	420,175,787	58,247,907	13.86%
E08800	887,936,275,800	885,005,196,001	(2,931,079,799)	-0.33%
E09400	36,262,877,625	36,360,228,868	97,351,243	0.27%
E09600	6,756,704,638	6,827,087,086	70,382,448	1.03%
E09700	286,973,901	271,893,489	(15,080,412)	-5.55%
E09800	35,879,213	31,224,109	(4,655,104)	-14.91%
E09900	3,259,975,008	3,242,604,351	(17,370,657)	-0.54%
E10300	925,434,590,948	922,522,259,419	(2,912,331,529)	-0.32%
E10605	1,038,129,847,933	1,034,211,790,656	(3,918,057,277)	-0.38%
E10700	773,325,890,617	773,889,253,685	563,363,068	0.07%
E10900	220,195,711,680	217,966,856,182	(2,228,855,498)	-1.02%
E11070	4,994,876,879	5,044,676,553	49,799,674	0.99%
E11100	42,495,018,251	40,284,476,289	(2,210,541,962)	-5.49%
E11200	1,915,348,845	1,930,438,075	15,089,230	0.78%
E11300	109,229,072	111,195,362	1,966,290	1.77%
E11400	88,649,466	29,555,647	(59,093,819)	-199.94%
E11900	-145,159,379,658	(144,299,837,515)	859,542,143	-0.60%
E12000	34,708,128,556	34,207,042,590	(501,085,966)	-1.46%
E12200	1,060,319,647	1,056,938,607	(3,381,040)	-0.32%
E17500	71,212,308,438	70,550,197,403	(662,111,035)	-0.94%
E18400	196,430,907,053	196,278,150,263	(152,756,790)	-0.08%
E18500	101,853,670,041	101,216,602,931	(637,067,110)	-0.63%
E19200	349,900,750,747	348,881,394,001	(1,019,356,746)	-0.29%
E19700	139,241,475,919	137,477,513,639	(1,763,962,280)	-1.28%
E19800	104,747,173,480	104,705,423,931	(41,749,549)	-0.04%
E20100	37,997,545,803	34,422,476,487	(3,575,069,316)	-10.39%
E20400	83,007,720,820	82,166,361,028	(841,359,792)	-1.02%
E20500	1,746,731,508	1,975,305,014	228,573,506	11.57%
E20550	57,367,068,271	56,870,956,107	(496,112,164)	-0.87%
E20600	4,630,861,564	4,584,217,819	(46,643,745)	-1.02%

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the amounts in each amount field

Element Name	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between full and Public use
E20800	57,909,181,871	57,156,274,040	(752,907,831)	-1.32%
E21040	30,982,179,685	30,776,120,829	(206,058,856)	-0.67%
E22250	-151,569,362,184	(82,495,083,394)	69,074,278,790	-83.73%
E22320	96,864,806,359	97,786,215,838	921,409,479	0.94%
E22370	12,250,896,482	12,038,660,243	(212,236,239)	-1.76%
E22550	-54,017,410,106	(54,367,036,156)	(349,626,050)	0.64%
E23250	234,076,866,829	284,079,098,189	50,002,231,360	17.60%
E24515	10,518,314,141	10,548,870,566	30,556,425	0.29%
E24560	210,256,924,094	209,751,697,399	(505,226,695)	-0.24%
E24570	316,442,997	292,340,596	(24,102,401)	-8.24%
E24587	877,618,342	866,937,912	(10,680,430)	-1.23%
E24595	1,285,107,442	1,280,103,706	(5,003,736)	-0.39%
E24605	51,544,419,624	50,500,394,395	(1,044,025,229)	-2.07%
E24615	1,826,684,200	1,800,556,237	(26,127,963)	-1.45%
E25350	188,203,639,090	187,495,579,268	(708,059,822)	-0.38%
E25360	13,437,986,497	12,769,866,807	(668,119,690)	-5.23%
E25370	47,820,254,387	47,508,707,126	(311,547,261)	-0.66%
E25380	4,894,803,363	4,941,942,041	47,138,678	0.95%
E25470	1,278,165,840	1,234,126,113	(44,039,727)	-3.57%
E25500	35,319,506,215	34,935,504,961	(384,001,254)	-1.10%
E25700	16,250,349,245	16,951,000,314	700,651,069	4.13%
E25800	10,541,041,052	9,949,329,287	(591,711,765)	-5.95%
E25820	31,319,044,879	30,804,442,464	(514,602,415)	-1.67%
E25850	64,185,119,454	63,985,118,626	(200,000,828)	-0.31%
E25860	34,507,713,643	33,959,935,005	(547,778,638)	-1.61%
E25920	12,035,547,882	11,806,911,652	(228,636,230)	-1.94%
E25940	41,225,998,647	40,634,894,718	(591,103,929)	-1.45%
E25960	40,328,803,968	39,717,675,001	(611,128,967)	-1.54%
E25980	107,233,037,795	105,713,262,784	(1,519,775,011)	-1.44%
E26100	6,545,279,087	6,695,175,529	149,896,442	2.24%
E26110	1,629,183,914	1,631,652,445	2,468,531	0.15%
E26160	4,041,869,953	4,063,852,731	21,982,778	0.54%
E26170	27,724,412,377	27,593,734,987	(130,677,390)	-0.47%
E26180	50,616,913,500	50,336,074,145	(280,839,355)	-0.56%
E26190	164,124,244,259	161,671,925,717	(2,452,318,542)	-1.52%
E26270	225,110,094,775	221,362,518,497	(3,747,576,278)	-1.69%
E26390	12,641,576,745	12,889,982,278	248,405,533	1.93%
E26400	2,421,810,591	1,378,841,703	(1,042,968,888)	-75.64%

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the amounts in each amount field

Element Name	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between full and Public use
E27200	3,201,841,168	3,092,310,852	(109,530,316)	-3.54%
T27800	1,194,062,995	1,275,581,662	81,518,667	6.39%
S27860	1,723,945,728	1,803,920,438	79,974,710	4.43%
P27895	992,550,185	1,045,562,905	53,012,720	5.07%
E30400	215,566,876,079	216,573,781,737	1,006,905,658	0.46%
E30500	34,056,459,624	33,872,651,676	(183,807,948)	-0.54%
E32800	14,200,661,992	14,067,676,482	(132,985,510)	-0.95%
E33000	13,961,259,651	13,830,472,813	(130,786,838)	-0.95%
E53220	124,148,350	112,933,717	(11,214,633)	-9.93%
E53240	33,150,791	34,538,674	1,387,883	4.02%
E53260	8,508,804	9,275,584	766,780	8.27%
E53280	103,835,425	95,486,750	(8,348,675)	-8.74%
E53300	385,784,892	392,263,572	6,478,680	1.65%
E53410	2,799,285,968	2,788,129,329	(11,156,639)	-0.40%
E58990	1,976,616,674	1,883,206,627	(93,410,047)	-4.96%
E59260	12,270,471,615	11,854,154,673	(416,316,942)	-3.51%
E59280	18,295,796,051	17,231,711,136	(1,064,084,915)	-6.18%
E59560	266,021,253,214	268,669,268,821	2,648,015,607	0.99%
E59680	1,470,200,322	1,512,447,187	42,246,865	2.79%
E59700	2,862,937,876	2,849,539,679	(13,398,197)	-0.47%
E59720	29,042,832,678	29,147,265,725	104,433,047	0.36%
E60000	775,182,128,625	768,308,027,010	(6,874,101,615)	-0.89%
P60100	18,023,854,908	11,699,569,715	(6,324,285,193)	-54.06%
E60900	18,439,552	16,391,976	(2,047,576)	-12.49%
P61850	100,771,656,996	99,164,343,189	(1,607,313,807)	-1.62%
E61900	882,736,264,122	875,037,178,069	(7,699,086,053)	-0.88%
E62100	878,498,161,345	870,740,302,787	(7,757,858,558)	-0.89%
E62720	199,909,298,648	197,126,575,314	(2,782,723,334)	-1.41%
E62730	5,691,807,427	5,656,515,139	(35,292,288)	-0.62%
E62740	206,571,272,232	203,814,440,652	(2,756,831,580)	-1.35%
E62748	26,367,585,522	27,882,381,490	1,514,795,968	5.43%
E62900	5,004,831,091	4,942,275,104	(62,555,987)	-1.27%
P65300	45,590,013,299	45,576,674,573	(13,338,726)	-0.03%
P65400	33,058,376,535	32,213,808,713	(844,567,822)	-2.62%
E68000	22,374,338,618	22,744,801,219	370,462,601	1.63%
E82200	10,349,859,160	11,475,538,385	1,125,679,225	9.81%
E87500	3,187,222,498	3,281,845,115	94,622,617	2.88%
E87510	1,059,211,040	1,078,106,912	18,895,872	1.75%

2001 STATISTICS OF INCOME PUBLIC USE TAX FILE

Weighted sum of the amounts in each amount field

Element Name	2001 Full SOI Individual Sample	2001 Public Use Sample	Full Sample less Public Use	Percentage Difference between full and Public use
E87520	4,246,433,538	4,359,952,026	113,518,488	2.60%
E87530	14,773,377,485	13,848,710,089	(924,667,396)	-6.68%
E87540	10,343,203,072	9,957,210,292	(385,992,780)	-3.88%
E87550	2,068,633,603	1,991,449,647	(77,183,956)	-3.88%
E90040	1,000,951,813,719	1,010,158,322,166	9,206,508,447	0.91%
E90050	362,574,633,246	362,714,800,218	140,166,972	0.04%
E90080	14,253,368,601	13,402,210,898	(851,157,703)	-6.35%
E90100	430,046,088,858	427,284,902,596	(2,761,186,262)	-0.65%
E90140	47,355,874,596	47,044,488,811	(311,385,785)	-0.66%
E90160	12,174,251,949	12,026,519,200	(147,732,749)	-1.23%
E90190	33,471,975,937	33,549,163,120	77,187,183	0.23%
E90210	14,321,154,011	14,411,788,423	90,634,412	0.63%
E90240	5,399,294,766	5,333,155,457	(66,139,309)	-1.24%
E90250	6,989,080,342	6,795,070,779	(194,009,563)	-2.86%
E90280	10,598,544,476	10,595,186,777	(3,357,699)	-0.03%
E90310	25,054,320,319	25,038,545,550	(15,774,769)	-0.06%
E90370	64,011,736,719	64,102,685,188	90,948,469	0.14%

2001 PUBLIC USE TAX FILE

2001 FEDERAL TAX FORMS (with element numbers referenced)

2001 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.

Label

(See instructions on page 19.)

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

Presidential Election Campaign (See page 19.)

Label Here

For the year Jan. 1–Dec. 31, 2001, or other tax year beginning , 2001, ending , 20

OMB No. 1545-0074

Your first name and initial Last name Your social security number

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

Home address (number and street). If you have a P.O. box, see page 19. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.

Important!

You must enter your SSN(s) above.

You Spouse Yes No Yes No

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.

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person). (See page 19.) 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 19.)

Exemptions

If more than six dependents, see page 20.

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
6b Spouse
6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 20)
6d Total number of exemptions claimed

No. of boxes checked on 6a and 6b
No. of your children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 20)
Dependents on 6c not entered above
Add numbers entered on lines above

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.

Table with 22 rows for income items: 7 Wages, salaries, tips, etc. Attach Form(s) W-2; 8a Taxable interest; 8b Tax-exempt interest; 9 Ordinary dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15a Total IRA distributions; 15b Taxable amount; 16a Total pensions and annuities; 16b Taxable amount; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20a Social security benefits; 20b Taxable amount; 21 Other income; 22 Add the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income

Table with 11 rows for adjusted gross income items: 23 IRA deduction; 24 Student loan interest deduction; 25 Archer MSA deduction; 26 Moving expenses; 27 One-half of self-employment tax; 28 Self-employed health insurance deduction; 29 Self-employed SEP, SIMPLE, and qualified plans; 30 Penalty on early withdrawal of savings; 31a Alimony paid; 31b Recipient's SSN; 32 Add lines 23 through 31a; 33 Subtract line 32 from line 22. This is your adjusted gross income.

Tax and Credits

Standard Deduction for—

• People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 31.

• All others: Single, \$4,550 Head of household, \$6,650 Married filing jointly or Qualifying widow(er), \$7,600 Married filing separately, \$3,800

34 Amount from line 33 (adjusted gross income)
35a Check if: [] You were 65 or older, [] Blind; [] Spouse was 65 or older, [] Blind.
36 Itemized deductions (from Schedule A) or your standard deduction
37 Subtract line 36 from line 34
38 If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d.
39 Taxable income. Subtract line 38 from line 37.
40 Tax (see page 33). Check if any tax is from a [] Form(s) 8814 b [] Form 4972
41 Alternative minimum tax (see page 34). 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 Rate reduction credit. See the worksheet on page 36.
48 Child tax credit (see page 37)
49 Adoption credit. Attach Form 8839
50 Other credits from: a [] Form 3800 b [] Form 8396 c [] Form 8801 d [] Form (specify)
51 Add lines 43 through 50. These are your total credits
52 Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-

Other Taxes

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

Payments

If you have a qualifying child, attach Schedule EIC.

59 Federal income tax withheld from Forms W-2 and 1099
60 2001 estimated tax payments and amount applied from 2000 return
61a Earned income credit (EIC)
61b Nontaxable earned income
62 Excess social security and RRTA tax withheld (see page 51)
63 Additional child tax credit. Attach Form 8812
64 Amount paid with request for extension to file (see page 51)
65 Other payments. Check if from a [] Form 2439 b [] Form 4136
66 Add lines 59, 60, 61a, and 62 through 65. These are your total payments

Refund

Direct deposit? See page 51 and fill in 68b, 68c, and 68d.

67 If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid
68a Amount of line 67 you want refunded to you
68b Routing number
68c Type: [] Checking [] Savings
68d Account number
69 Amount of line 67 you want applied to your 2002 estimated tax

Amount You Owe

70 Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52
71 Estimated tax penalty. Also include on line 70

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 53)? [] Yes. Complete the following. [] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

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

Worksheet **A**—Earned Income Credit (EIC)—Lines 61a and 61b

Keep for Your Records

Before you begin: ✓ Be sure you are using the correct worksheet. **Do not** use this worksheet if you were self-employed, or you are filing Schedule SE because you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee. Instead, use Worksheet B on page 46.



Part 1

All Filers Using Worksheet A

1. Enter your total earned income from Step 8, Box D, on page 43. 1

2. Look up the amount on line 1 above in the EIC Table on pages 48–50 to find the credit. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Put "No" directly to the right of line 61a.

3. Enter your modified adjusted gross income from Step 6, Box A, on page 42. 3

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. Is the amount on line 3 less than:
 • \$5,950 if you do not have a qualifying child **or**
 • \$13,100 if you have one or more qualifying children?
 Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
 No. Look up the amount on line 3 in the EIC Table on pages 48–50 to find the credit. Enter the credit here. 5

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

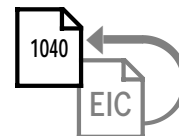
Your Earned Income Credit

6. **This is your earned income credit.** 6

Reminder—

- ✓ Be sure you entered the amount of any nontaxable earned income (Step 7, Box B, on page 43) on Form 1040, line 61b.
- ✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040, line 61a.



If your EIC for a year after 1996 was reduced or disallowed, see page 44 to find out if you must file Form 8862 to take the credit for 2001.

Worksheet B—Earned Income Credit (EIC)—Lines 61a and 61b

Keep for Your Records

Use this worksheet if you were self-employed, or you are filing Schedule SE because you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.



- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a	
b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b	
c. Add lines 1a and 1b.	=	1c	
d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	-	1d	
e. Subtract line 1d from 1c.	=	1e	

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

2. Do not include on these lines any statutory employee income or any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.			
a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), line 15a*.		2a	
b. Enter any 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*.	+	2b	
c. Add lines 2a and 2b.	=	2c	

*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.		3	
---	--	---	--

Part 4

All Filers Using Worksheet B

Note. If line 4d includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Add lines 1e, 2c, and 3.		4a	
b. Enter your nontaxable earned income from Step 7, Box B, on page 43.	+	4b	
c. Enter your taxable earned income from Step 7, Box C, on page 43.	+	4c	
d. Add lines 4a, 4b, and 4c. This is your total earned income.	=	4d	

5. If you have:
- 2 or more qualifying children, is line 4d less than \$32,121?
 - 1 qualifying child, is line 4d less than \$28,281?
 - No qualifying children, is line 4d less than \$10,710?
- Yes. If you want the IRS to figure your credit, see page 43. If you want to figure the credit yourself, enter the amount from line 4d on line 6 (page 47).
- No. You cannot take the credit. Put "No" directly to the right of line 61a.

(Continued on page 47)

Worksheet **B**—Continued from page 46


Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4d, on page 46. 6

7. Look up the amount on line 6 above in the EIC Table on pages 48–50 to find the credit. Enter the credit here. 7

If line 7 is zero,  You cannot take the credit. Put “No” directly to the right of line 61a.

8. Enter your modified adjusted gross income from Step 6, Box A, on page 42. 8

9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

10. Is the amount on line 8 less than:
 • \$5,950 if you do not have a qualifying child **or**
 • \$13,100 if you have one or more qualifying children?
 Yes. Leave line 10 blank; enter the amount from line 7 on line 11.
 No. Look up the amount on line 8 in the EIC Table on pages 48–50 to find the credit. Enter the credit here. 10
 Look at the amounts on lines 10 and 7. Then, enter the *smaller* amount on line 11.

Part 6

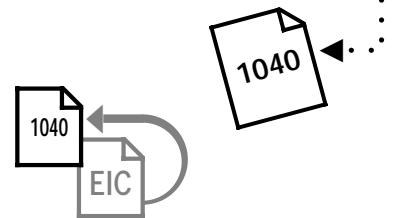
Your Earned Income Credit

11. **This is your earned income credit.** 11

Reminder—

- ✓ Be sure you entered the amount of any nontaxable earned income (Step 7, Box B, on page 43) on Form 1040, line 61b.
- ✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040, line 61a.



If your EIC for a year after 1996 was reduced or disallowed, see page 44 to find out if you must file Form 8862 to take the credit for 2001.

Label
(See page 19.)

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 20.	Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.	

OMB No. 1545-0085

Your social security number _____

Spouse's social security number _____

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

Presidential Election Campaign
(See page 20.)

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 Yes No Spouse 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 21.) 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 22.)

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 23)	No. of your children on 6c who:
				<input type="checkbox"/>	• lived with you _____
				<input type="checkbox"/>	• did not live with you due to divorce or separation (see page 24) _____
				<input type="checkbox"/>	Dependents on 6c not entered above _____
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

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

If more than seven dependents, see page 22.

Income

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

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 25).	10
11a	Total IRA distributions. 11a	11b Taxable amount (see page 25). 11b
12a	Total pensions and annuities. 12a	12b Taxable amount (see page 26). 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 28). 14b
15	Add lines 7 through 14b (far right column). This is your total income .	15
16	IRA deduction (see page 28).	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

If you did not get a W-2, see page 25.

Enclose, but do not attach, any payment.

Adjusted gross income

Tax, 20 Enter the amount from line 19 (adjusted gross income). 20

credits, and payments

21a Check { You were 65 or older Blind } Enter number of boxes checked ▶ 21a
if: { Spouse was 65 or older Blind }

b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ 21b

Standard Deduction for—
• People who checked any box on line 21a or 21b or who can be claimed as a dependent, see page 33.
• All others:
Single, \$4,550
Head of household, \$6,650
Married filing jointly or Qualifying widow(er), \$7,600
Married filing separately, \$3,800

22 Enter your **standard deduction** (see left margin). 22

23 Subtract line 22 from line 20. If line 22 is more than line 20, enter -0-. 23

24 Multiply \$2,900 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, including any alternative minimum tax** (see page 33). 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 Rate reduction credit. See the worksheet on page 36. 30

31 Child tax credit (see page 36). 31

32 Adoption credit. Attach Form 8839. 32

33 Add lines 27 through 32. These are your **total credits**. 33

34 Subtract line 33 from line 26. If line 33 is more than line 26, enter -0-. 34

35 Advance earned income credit payments from Form(s) W-2. 35

36 Add lines 34 and 35. This is your **total tax**. ▶ 36

37 Federal income tax withheld from Forms W-2 and 1099. 37

38 2001 estimated tax payments and amount applied from 2000 return. 38

If you have a qualifying child, attach Schedule EIC.

39a **Earned income credit (EIC)**. 39a

b Nontaxable earned income. 39b

40 Additional child tax credit. Attach Form 8812. 40

41 Add lines 37, 38, 39a, and 40. These are your **total payments**. ▶ 41

Refund

42 If line 41 is more than line 36, subtract line 36 from line 41. This is the amount you **overpaid**. 42

Direct deposit? See page 47 and fill in 43b, 43c, and 43d.

43a Amount of line 42 you want **refunded to you**. ▶ 43a

▶ b Routing number ▶ c Type: Checking Savings

▶ d Account number

44 Amount of line 42 you want **applied to your 2002 estimated tax**. 44

Amount you owe

45 **Amount you owe**. Subtract line 41 from line 36. For details on how to pay, see page 48. ▶ 45

46 Estimated tax penalty (see page 48). 46

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 49)? **Yes**. Complete the following. **No**

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

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and 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.

Joint return? See page 20. Keep a copy for your records.

Your signature Date Your occupation Daytime phone number ()

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation

Paid preparer's use only

Preparer's signature ▶ Date Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ EIN Phone no. ()

Label (See page 12.) Use the IRS label. Otherwise, please print or type.

Form section for personal information including name, address, and social security numbers.

Your social security number
Spouse's social security number

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

Presidential Election Campaign (page 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?

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

Table with 2 columns: Description of income/credits and Line number. Includes lines 1-6 for income and 7-11 for credits.

Note. You must check Yes or No.

Credits, payments, and tax

Table for credits and payments including lines 7-11.

Refund

Have it directly deposited! See page 20 and fill in 12b, 12c, and 12d.

Table for refund calculation including line 12a and routing/account numbers.

Amount you owe

Table for amount you owe including line 13.

Third party designee

Form section for third party designee including name, phone, and PIN.

Sign here

Joint return? See page 11. Keep a copy for your records.

Signature section for taxpayer and spouse.

Paid preparer's use only

Form section for paid preparer's use including signature, date, and SSN/PIN.

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)

2001
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	Caution. Do not include expenses reimbursed or paid by others.						
	1	Medical and dental expenses (see page A-2)	1				
	2	Enter amount from Form 1040, line 34, 2					
	3	Multiply line 2 above by 7.5% (.075)	3				
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	5				
	6	Real estate taxes (see page A-2)	6				
	7	Personal property taxes	7				
	8	Other taxes. List type and amount ▶	8				
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	10				
	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	12				
	13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13				
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	15				
	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	16				
	17	Carryover from prior year	17				
	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	21				
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22				
	23	Add lines 20 through 22	23				
	24	Enter amount from Form 1040, line 34, 24					
	25	Multiply line 24 above by 2% (.02)	25				
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 \$132,950 (over \$66,475 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	

protect property held for earning income. But **do not** include any personal expenses. List the type and amount of each expense on the dotted lines next to line 22. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 22.

Examples of expenses to include on line 22 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- 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 of 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 of 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 \$132,950 if single, married filing jointly, head of household, or qualifying widow(er); \$66,475 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. _____ |
| 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. _____ |



Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 27.

- | | |
|--|-----------|
| 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. _____ |
| 4. Multiply line 3 above by 80% (.80) | 4. _____ |
| 5. Enter the amount from Form 1040, line 34 | 5. _____ |
| 6. Enter: \$132,950 if single, married filing jointly, head of household, or qualifying widow(er); \$66,475 if married filing separately | 6. _____ |
| 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. _____ |
| 8. Multiply line 7 above by 3% (.03) | 8. _____ |
| 9. Enter the smaller of line 4 or line 8 | 9. _____ |
| 10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 28 | 10. _____ |

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2001

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 2001? If "No," see page C-2 for limit on losses Yes No

H If you started or acquired this business during 2001, 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:				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	28			26 Wages (less employment credits)	26		
29 Tentative profit (loss). Subtract line 28 from line 7	29			27 Other expenses (from line 48 on page 2)	27		
30 Expenses for business use of your home. Attach Form 8829	30			31 Net profit or (loss). Subtract line 30 from line 29.	31		
31 Net profit or (loss). Subtract line 30 from line 29.				• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.			
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).				• If a loss, you must go to line 32.			
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-5). 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 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2001

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-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2						
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)						
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824						
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2000 Capital Loss Carryover Worksheet					()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).						

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-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(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						
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)						
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						
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1						
13 Capital gain distributions. See page D-1 of the instructions						
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2000 Capital Loss Carryover Worksheet					()	()
15 Combine lines 8 through 14 in column (g)						
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.						

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

Part III Taxable Gain or Deductible Loss

17	Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 39	17	
	<p>Next:</p> <ul style="list-style-type: none"> • If both lines 16 and 17 are gains and Form 1040, line 39, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040. 		
18	If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 37	18	()
	<p>Next:</p> <ul style="list-style-type: none"> • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 37, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet on page D-6 of the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040. 		

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions	19			
	<p>If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.</p>				
20	Enter your taxable income from Form 1040, line 39	20			
21	Enter the smaller of line 16 or line 17 of Schedule D	21			
22	If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-	22			
23	Subtract line 22 from line 21. If zero or less, enter -0-	23			
24	Subtract line 23 from line 20. If zero or less, enter -0-	24			
25	Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies	25			
26	Enter the smaller of: <ul style="list-style-type: none"> • The amount on line 20 or • \$45,200 if married filing jointly or qualifying widow(er); \$27,050 if single; \$36,250 if head of household; or \$22,600 if married filing separately 	26			
	<p>If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.</p>				
27	Enter the amount from line 24	27			
28	Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34	28			
29	Enter your qualified 5-year gain, if any, from line 7 of the worksheet on page D-8	29			
30	Enter the smaller of line 28 or line 29	30			
31	Multiply line 30 by 8% (.08)	31			
32	Subtract line 30 from line 28	32			
33	Multiply line 32 by 10% (.10)	33			
	<p>If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.</p>				
34	Enter the smaller of line 20 or line 23	34			
35	Enter the amount from line 28 (if line 28 is blank, enter -0-)	35			
36	Subtract line 35 from line 34	36			
37	Multiply line 36 by 20% (.20)	37			
38	Add lines 25, 31, 33, and 37	38			
39	Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies	39			
40	Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 40	40			





Complete this worksheet only if line 15 or line 19 of Schedule D is more than zero. Otherwise, complete Part IV of Schedule D to figure your tax. **Exception: Do not** use Schedule D, Part IV, or this worksheet to figure your tax if line 16 or line 17 of Schedule D or Form 1040, line 39, is zero or less; instead, see the instructions for Form 1040, line 40.

1. Enter your taxable income from Form 1040, line 39 1. _____
 2. Enter the **smaller** of line 16 or line 17 of Schedule D 2. _____
 3. If you are filing Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-. **Also enter this amount on Schedule D, line 22** 3. _____
 4. Subtract line 3 from line 2. If zero or less, enter -0- 4. _____
 5. Combine lines 7 and 15 of Schedule D. If zero or less, enter -0- 5. _____
 6. Enter the **smaller** of line 5 above or Schedule D, line 15, but not less than zero 6. _____
 7. Enter the amount from Schedule D, line 19 7. _____
 8. Add lines 6 and 7 8. _____
 9. Subtract line 8 from line 4. If zero or less, enter -0- 9. _____
 10. Subtract line 9 from line 1. If zero or less, enter -0- 10. _____
 11. Enter the **smaller** of:
 - The amount on line 1 or
 - \$45,200 if married filing jointly or qualifying widow(er); \$27,050 if single; \$36,250 if head of household; or \$22,600 if married filing separately
 11. _____
 12. Enter the **smaller** of line 10 or line 11 12. _____
 13. Subtract line 4 from line 1. If zero or less, enter -0- 13. _____
 14. Enter the **larger** of line 12 or line 13 ► 14. _____
 15. Figure the tax on the amount on line 14. Use the Tax Table or Tax Rate Schedules, whichever applies ► 15. _____
- If lines 11 and 12 are the same, skip lines 16 through 21 and go to line 22. Otherwise, go to line 16.**
16. Subtract line 12 from line 11 ► 16. _____
 17. Enter your qualified 5-year gain, if any, from line 7 of the worksheet on page D-8. **Also enter this amount on Schedule D, line 29** 17. _____
 18. Enter the **smaller** of line 16 above or line 17 above 18. _____
 19. Multiply line 18 by 8% (.08) 19. _____
 20. Subtract line 18 from line 16 20. _____
 21. Multiply line 20 by 10% (.10) 21. _____
- If lines 1 and 11 are the same, skip lines 22 through 34 and go to line 35. Otherwise, go to line 22.**
22. Enter the **smaller** of line 1 or line 9 22. _____
 23. Enter the amount from line 16 (if line 16 is blank, enter -0-) 23. _____
 24. Subtract line 23 from line 22 ► 24. _____
 25. Multiply line 24 by 20% (.20) 25. _____
- If line 7 is zero or blank, skip lines 26 through 31 and go to line 32. Otherwise, go to line 26.**
26. Enter the **smaller** of line 4 or line 7 26. _____
 27. Add lines 4 and 14 27. _____
 28. Enter the amount from line 1 above 28. _____
 29. Subtract line 28 from line 27. If zero or less, enter -0- 29. _____
 30. Subtract line 29 from line 26. If zero or less, enter -0- ► 30. _____
 31. Multiply line 30 by 25% (.25) 31. _____
- If line 6 is zero, skip lines 32 through 34 and go to line 35. Otherwise, go to line 32.**
32. Add lines 14, 16, 24, and 30 32. _____
 33. Subtract line 32 from line 1 33. _____
 34. Multiply line 33 by 28% (.28) 34. _____
 35. Add lines 15, 19, 21, 25, 31, and 34 35. _____
 36. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies 36. _____
 37. **Tax on all taxable income (including capital gains).** Enter the **smaller** of line 35 or line 36. Also enter this amount on Schedule D, line 40, and Form 1040, line 40 37. _____

**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

2001

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. If you are in the business of renting personal property, use 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 (Add columns A, B, and C.)
	A	B	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. Rows A through E, 28a Totals, b Totals, 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. Rows A and B, 33a Totals, b Totals, 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. Rows 37 and 38.

Part V Summary

Table with 2 columns: Description and Amount. Rows 39, 40, 41, 42.



**SCHEDULE J
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Farm Income Averaging

▶ Attach to Form 1040.

▶ See Instructions for Schedule J (Form 1040).

OMB No. 1545-0074

2001

Attachment
Sequence No. **20**

Name(s) shown on Form 1040

Social security number (SSN)

1	Enter the taxable income from your 2001 Form 1040, line 39			1	
2	Enter your elected farm income (see page J-1). Do not enter more than the amount on line 1			2	
3	Subtract line 2 from line 1			3	
4	Figure the tax on the amount on line 3. Use the 2001 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 2000, enter the amount from line 11 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, enter the amount from line 15 of your 1999 Schedule J. If you used Schedule J for 1998 but not 1999 nor 2000, 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-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 1998 tax rates (see page J-3 of the instructions)			8	
9	If you used Schedule J to figure your tax for 2000, enter the amount from line 15 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, 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-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 1999 tax rates (see page J-5 of the instructions)			12	
13	If you used Schedule J to figure your tax for 2000, enter the amount from line 3 of your 2000 Schedule J. Otherwise, enter the taxable income from your 2000 Form 1040, line 39; Form 1040A, line 25; 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 2000 tax rates (see page J-7 of the instructions)			16	
17	Add lines 4, 8, 12, and 16			17	
18	If you used Schedule J to figure your tax for 2000, enter the amount from line 12 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, enter the amount from line 16 of your 1999 Schedule J. If you used Schedule J for 1998 but not 1999 nor 2000, 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	18			
19	If you used Schedule J to figure your tax for 2000, enter the amount from line 16 of your 2000 Schedule J. If you used Schedule J for 1999 but not 2000, 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	19			
20	If you used Schedule J to figure your tax for 2000, enter the amount from line 4 of your 2000 Schedule J. Otherwise, enter the tax from your 2000 Form 1040, line 40*; Form 1040A, line 26; 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 2001 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

2001

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

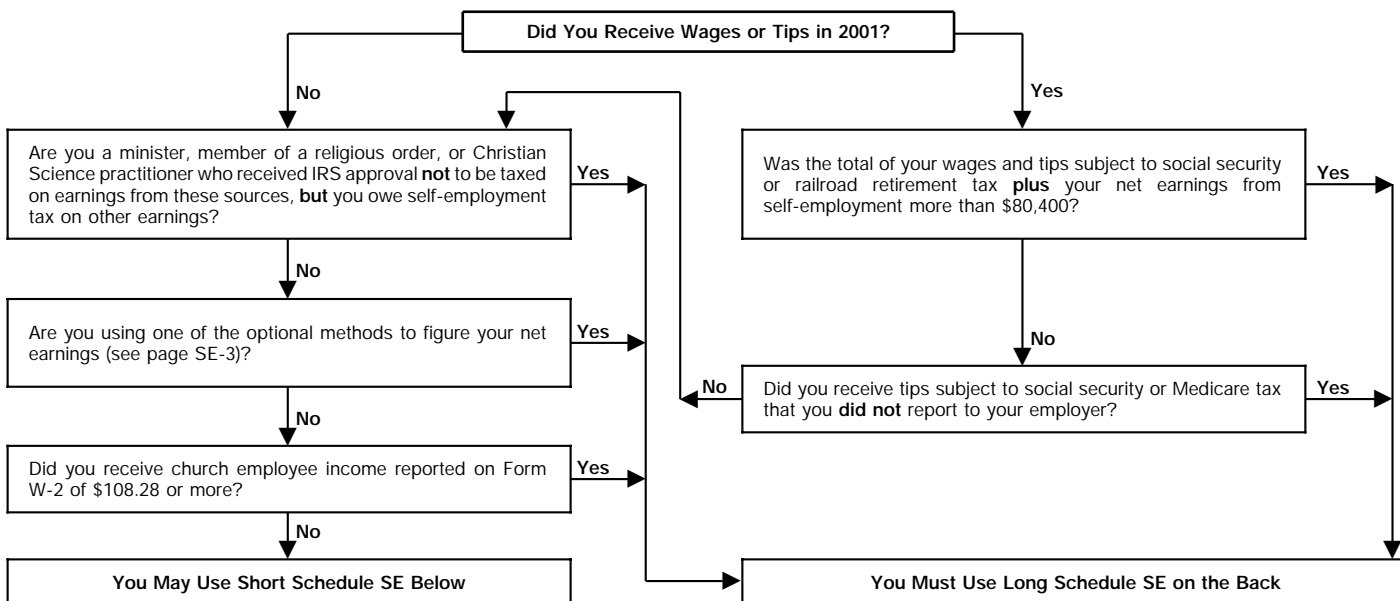
You must file Schedule SE if:

- 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 53.

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"> • \$80,400 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 53. • More than \$80,400, multiply line 4 by 2.9% (.029). Then, add \$9,969.60 to the result. Enter the total here and on Form 1040, line 53. 			
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		
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
4c	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		
5b	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 2001	7	80,400	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		
8b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
8c	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 53	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:

- 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:

- 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 57.

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 2001 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;"> <tr> <td style="width: 33%;">If line 7 is:</td> <td style="width: 33%;">If line 7 is:</td> <td style="width: 34%;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;">Over</td> <td style="border-bottom: 1px solid black;">But not over</td> <td style="border-bottom: 1px solid black;">Decimal amount is</td> </tr> <tr> <td>\$0—10,000</td> <td></td> <td style="text-align: center;">.30</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td style="text-align: center;">.29</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td style="text-align: center;">.28</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td style="text-align: center;">.27</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td style="text-align: center;">.26</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td style="text-align: center;">.25</td> </tr> </table>	If line 7 is:	If line 7 is:		Over	But not over	Decimal amount is	\$0—10,000		.30	10,000—12,000		.29	12,000—14,000		.28	14,000—16,000		.27	16,000—18,000		.26	18,000—20,000		.25		
If line 7 is:	If line 7 is:																									
Over	But not over	Decimal amount is																								
\$0—10,000		.30																								
10,000—12,000		.29																								
12,000—14,000		.28																								
14,000—16,000		.27																								
16,000—18,000		.26																								
18,000—20,000		.25																								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Over</td> <td style="width: 33%;">But not over</td> <td style="width: 34%;">Decimal amount is</td> </tr> <tr> <td>\$20,000—22,000</td> <td></td> <td style="text-align: center;">.24</td> </tr> <tr> <td>22,000—24,000</td> <td></td> <td style="text-align: center;">.23</td> </tr> <tr> <td>24,000—26,000</td> <td></td> <td style="text-align: center;">.22</td> </tr> <tr> <td>26,000—28,000</td> <td></td> <td style="text-align: center;">.21</td> </tr> <tr> <td>28,000—No limit</td> <td></td> <td style="text-align: center;">.20</td> </tr> </table>	Over	But not over	Decimal amount is	\$20,000—22,000		.24	22,000—24,000		.23	24,000—26,000		.22	26,000—28,000		.21	28,000—No limit		.20	8	X .						
Over	But not over	Decimal amount is																								
\$20,000—22,000		.24																								
22,000—24,000		.23																								
24,000—26,000		.22																								
26,000—28,000		.21																								
28,000—No limit		.20																								
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 2000 expenses in 2001, 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 2001. 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 2001 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 2000 expenses in 2001, 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	



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

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 new markets credit (Form 8874, Part I)	1m		
n	Current year credit for contributions to selected community development corporations (Form 8847, Part I)	1n		
o	Current year trans-Alaska pipeline liability fund credit (see instructions)	1o		
p	Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1p		
2	Current year general business credit. Add lines 1a through 1p	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 2001 (see instructions)	5		
6	Carryforward of general business credit to 2001. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2002 (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	Rate reduction credit (Form 1040, line 47)	12e		
f	Child tax credit (Form 1040, line 48)	12f		
g	Mortgage interest credit (Form 8396, line 11)	12g		
h	Adoption credit (Form 8839, line 14)	12h		
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i		
j	Possessions tax credit (Form 5735, line 17 or 27)	12j		
k	Credit for fuel from a nonconventional source	12k		
l	Qualified electric vehicle credit (Form 8834, line 20)	12l		
m	Add lines 12a through 12l	12m		
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a.	13		
14	Tentative minimum tax (see instructions)	14		
15	Net regular tax. Subtract line 12m 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 50; 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 2001. See instructions	1		
2	Disallowed investment interest expense from 2000 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 the amount from line 4c 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 2002. 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 2001 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 2000.

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 on page 2).

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 (99)

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040

Your social security number

Part I Alternative Minimum Taxable Income

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 income from private activity bonds issued after August 7, 1986	13		
14	Other. Enter the amount, if any, for each item below and enter the total on line 14.			
a	Circulation expenditures		i	Mining costs
b	Depletion		j	Patron's adjustment
c	Depreciation (pre-1987)		k	Pollution control facilities
d	Installment sales		l	Research and experimental
e	Intangible drilling costs		m	Section 1202 exclusion
f	Large partnerships		n	Tax shelter farm activities
g	Long-term contracts		o	Related adjustments
h	Loss limitations	14		
15	Total adjustments and preferences. Combine lines 1 through 14	15		
16	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss)	16		
17	Enter as a positive amount any net operating loss deduction from Form 1040, line 21	17		
18	If Form 1040, line 34, is over \$132,950 (over \$66,475 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 \$173,000, see page 7 of the instructions.)	21		

Part II Alternative Minimum Tax

22	Exemption amount. (If this form is for a child under age 14, see page 7 of the instructions.)			
	IF your filing status is . . .		AND line 21 is not over . . .	THEN enter on line 22 . . .
	Single or head of household		\$112,500	\$35,750
	Married filing jointly or qualifying widow(er)		150,000	49,000
	Married filing separately	75,000	24,500	
	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	Go to Part III of Form 6251 to figure line 24 if you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary). 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 III 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 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	30			
31	Enter the amount from Schedule D (Form 1040), line 19 (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 23, or line 4 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (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 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (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. If zero, go to line 44	38			
39	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	39			
40	Enter the smaller of line 38 or line 39	40			
41	Multiply line 40 by 8% (.08)				41
42	Subtract line 40 from line 38	42			
43	Multiply line 42 by 10% (.10)				43
44	Enter the smaller of line 29 or line 30	44			
45	Enter the amount from line 38	45			
46	Subtract line 45 from line 44	46			
47	Multiply line 46 by 20% (.20)				47
<p>If line 31 is zero or blank, skip lines 48 through 51 and go to line 52. Otherwise, go to line 48.</p>					
48	Enter the amount from line 29	48			
49	Add lines 35, 38, and 46	49			
50	Subtract line 49 from line 48	50			
51	Multiply line 50 by 25% (.25)				51
52	Add lines 36, 41, 43, 47, and 51				52
53	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				53
54	Enter the smaller of line 52 or line 53 here and on line 24				54



Name(s) shown on return

Identifying number

Part I 2001 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 3 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 2001.** Add lines 9 and 10. See page 11 to find out how to report the losses on your tax return

11

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)	9				
10 Enter the amount from Form 1040, line 34 (or Form 1040A, line 20)*	10				
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	11				
12 Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12				
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)					13 × .
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.