
Publication 3416
1065 e-file Program
U.S. Return of Partnership Income
for Tax Year 2005
(Publication 1525 Supplement)

Internal Revenue Service
Electronic Tax Administration



Department of the Treasury
Internal Revenue Service

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Internal Revenue Service
Electronic Tax Administration

The IRS Mission

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

Introduction

Publication 3416 (Tax Year 2005) Filing Season Supplement for Electronic Return Trading Partners

This publication is a supplement to Publication 1525 and is intended for Trading Partners already in the IRS *e-file* program. It contains a list of forms and schedules that will be accepted electronically for Tax Year 2005 and Form Field Exhibits that are helpful in resolving error conditions identified in the Acknowledgement Error Record. Form Field Exhibits are also helpful in accurately locating specific fields on Form 1065 Partnership Income tax returns, Schedules K-1, as well as all associated forms and schedules that are accepted electronically.

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

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

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY

1. **Form 1065** U.S. Partnership Return of Income
2. **Schedule A (Form 5713)** International Boycott Factor (Section 999(c)(1))
3. **Schedule B (Form 5713)** Specifically Attributable Taxes and Income
Section 999(c)(2)
4. **Schedule C (Form 5713)** Tax Effect of the International Boycott
Provisions
5. **Schedule D (Form 1065)** Capital Gains and Losses
6. **Schedule F (Form 1040)** Profit or Loss From Farming
7. **Schedule J (Form 5471)** Accumulated Earnings and Profits (E&P) of
Controlled Foreign Corporation
8. **Schedule K-1 (Form 1065)** Partner's Share of Income, Credits,
Deductions, etc.
9. **Schedule K-1 (Form 8865)** Partner's Share of Income, Credits,
Deductions, etc.
10. **Schedule M (Form 5471)** Transactions Between Controlled Foreign
Corporation and Shareholders or Other Related Persons
11. **Schedule N (Form 5471)** Return of Officers, Directors, and 10% or More
Shareholders of a Foreign Personal Holding Company
12. **Schedule O (Form 5471)** Organization or Reorganization of Foreign
Corporation, and Acquisitions and Dispositions of Its Stock
13. **Schedule O (Form 8865)** Transfer of Property to a Foreign Partnership
14. **Schedule P (Form 8865)** Acquisitions and Dispositions of, and Charges
in Interest in a Foreign Partnership
15. **Form T (Timer)**
(and section 1082 Basis Adjustment)
16. **Form 970 (Application to Use LIFO Inventory Method)**

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)

17. **Form 982** Reduction of Tax Attributes Due to Discharge of Indebtedness (and section 1082 Basis Adjustment)
18. **Form 3468** (Investment Credit)
19. **Form 4255** (Recapture of Investment Credit)
20. **Form 4562** (Depreciation and Amortization)
21. **Form 4684** (Casualties and Theft)
22. **Form 4797** (Sale of Business Property)
23. **Form 5471** (Information Return of U.S. Persons with Respect to Certain Foreign Corporations)
24. **Form 5713** (International Boycott Report)
25. **Form 5884** (work Opportunity)
26. **Form 5884-A** (Hurricane Katrina Employee Retention Credit)
27. **Form 6252** (Installment Sale Income)
28. **Form 6478** (Credit for Alcohol Used as Fuel)
29. **Form 6765** (Credit for Increasing Research Activities)
30. **Form 8082** (Notice of Inconsistent Treatment or Amended Return)
31. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)
32. **Form 8275** (Disclosure Statement)
33. **Form 8275-R** (Regulation Disclosure Statement)
34. **Form 8283** (Regulation Disclosure Statement)
35. **Form 8308** (Report of a Sale of Exchange of Certain Partnership Interest)
36. **Form 8586** (Low-Income Housing Credit)
37. **Form 8594** (Asset Acquisition Statement)
38. **Form 8609-A** (Annual Statement for Low Income Housing Credit)

FORMS AND SCHEDULES ACCEPTED ELECTRONICALLY (CONTINUED)

39. **Form 8611 (Recapture of Low Income Housing)**
40. **Form 8621 (Return by a Shareholder of a Passive Foreign Investment or Qualified Electing Fund)**
41. **Form 8697 (Interest Computation Under the Look Method for Completed Long-term Contracts).**
42. Form 8820 (Orphan Drug Credit)
43. **Form 8824 (Like Kind Exchange)**
44. **Form 8825 (Real Estate Income and Expenses of a Partnership or a S Corporation)**
45. **Form 8826 (Disable Access Credit)**
46. **Form 8830 (Enhanced Oil Recovery Credit)**
47. **Form 8832 (Entity Classification Election)**
48. **Form 8834 (Qualified Electric Vehicle Credit)**
49. **Form 8835 (Renewable Electricity Production Credit)**
50. **Form 8844 (Empowerment Zone Employment Credit)**
51. **Form 8845 (Indian Employment Credit)**
52. **Form 8846 (Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips)**
53. **Form 8847 (Credit for Contributions to Selected Community Development Corporations)**
54. **Form 8861 (Welfare-to-Work Credit)**
55. **Form 8865 (Return of U.S. Persons With Respect to Certain Foreign Partnerships)**
56. **Form 8866 (Interest Computation Under the Look Back Method for Property Depreciated Under the Income Forecast Method)**
57. **Form 8873 (Extraterritorial Income Exclusion)**
58. Form 8874 (New Markets)
59. **Form 8881 (Credit for Small Employer Pension Plan Startup Cost)**
60. Form 8882 (Credit for Employer

U.S. Return of Partnership Income

OMB No. 1545-0099

For calendar year 2005, or tax year beginning _____, 2005, ending _____, 20____. **See separate instructions.**

2005

| | | | |
|---------------------------------------|---|--|--|
| A Principal business activity | Use the IRS label. Otherwise, print or type. | Name of partnership | D Employer identification number |
| B Principal product or service | | Number, street, and room or suite no. If a P.O. box, see the instructions. | E Date business started |
| C Business code number | | City or town, state, and ZIP code | F Total assets (see the instructions) \$ _____ |

- G** Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
- H** Check accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ _____
- I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ▶ _____

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

| | | | | | |
|---|--|------------|--|-----------|------------|
| Income | 1a Gross receipts or sales | 1a | | | |
| | b Less returns and allowances | 1b | | | 1c |
| | 2 Cost of goods sold (Schedule A, line 8) | | | | 2 |
| | 3 Gross profit. Subtract line 2 from line 1c | | | | 3 |
| | 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | | | | 4 |
| | 5 Net farm profit (loss) (attach Schedule F (Form 1040)) | | | | 5 |
| | 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | | 6 |
| | 7 Other income (loss) (attach statement) | | | | 7 |
| 8 Total income (loss). Combine lines 3 through 7 | | | | 8 | |
| Deductions <small>(see the instructions for limitations)</small> | 9 Salaries and wages (other than to partners) (less employment credits) | | | | 9 |
| | 10 Guaranteed payments to partners | | | | 10 |
| | 11 Repairs and maintenance | | | | 11 |
| | 12 Bad debts | | | | 12 |
| | 13 Rent | | | | 13 |
| | 14 Taxes and licenses | | | | 14 |
| | 15 Interest | | | | 15 |
| | 16a Depreciation (if required, attach Form 4562) | 16a | | | |
| | b Less depreciation reported on Schedule A and elsewhere on return | 16b | | | 16c |
| | 17 Depletion (Do not deduct oil and gas depletion.) | | | | 17 |
| | 18 Retirement plans, etc. | | | | 18 |
| | 19 Employee benefit programs | | | | 19 |
| | 20 Other deductions (attach statement) | | | | 20 |
| | 21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20 | | | | 21 |
| 22 Ordinary business income (loss). Subtract line 21 from line 8 | | | | 22 | |

Sign Here

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

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

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

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

Schedule A Cost of Goods Sold (see the instructions)

| | | | | |
|---|--|---|--|--|
| 1 | Inventory at beginning of year | 1 | | |
| 2 | Purchases less cost of items withdrawn for personal use | 2 | | |
| 3 | Cost of labor | 3 | | |
| 4 | Additional section 263A costs (attach statement) | 4 | | |
| 5 | Other costs (attach statement) | 5 | | |
| 6 | Total. Add lines 1 through 5 | 6 | | |
| 7 | Inventory at end of year | 7 | | |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2 | 8 | | |

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (specify method used and attach explanation) ▶

b Check this box if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) . . . ▶

c Check this box if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970). . . ▶

d Do the rules of section 263A (for property produced or acquired for resale) apply to the partnership? . . . Yes No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation.

Schedule B Other Information

| | | Yes | No |
|----|--|-----|----|
| 1 | What type of entity is filing this return? Check the applicable box: | | |
| a | <input type="checkbox"/> Domestic general partnership | | |
| b | <input type="checkbox"/> Domestic limited partnership | | |
| c | <input type="checkbox"/> Domestic limited liability company | | |
| d | <input type="checkbox"/> Domestic limited liability partnership | | |
| e | <input type="checkbox"/> Foreign partnership | | |
| f | <input type="checkbox"/> Other ▶ | | |
| 2 | Are any partners in this partnership also partnerships? | | |
| 3 | During the partnership's tax year, did the partnership own any interest in another partnership or in any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If yes, see instructions for required attachment | | |
| 4 | Did the partnership file Form 8893, Election of Partnership Level Tax Treatment, or an election statement under section 6231(a)(1)(B)(ii) for partnership-level tax treatment, that is in effect for this tax year? See Form 8893 for more details | | |
| 5 | Does this partnership meet all three of the following requirements? | | |
| a | The partnership's total receipts for the tax year were less than \$250,000; | | |
| b | The partnership's total assets at the end of the tax year were less than \$600,000; and | | |
| | c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; Item F on page 1 of Form 1065; or Item N on Schedule K-1. | | |
| 6 | Does this partnership have any foreign partners? If "Yes," the partnership may have to file Forms 8804, 8805 and 8813. See the instructions | | |
| 7 | Is this partnership a publicly traded partnership as defined in section 469(k)(2)? | | |
| 8 | Has this partnership filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction? | | |
| 9 | At any time during calendar year 2005, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country. ▶ | | |
| 10 | During the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520. See the instructions | | |
| 11 | Was there a distribution of property or a transfer (for example, by sale or death) of a partnership interest during the tax year? If "Yes," you may elect to adjust the basis of the partnership's assets under section 754 by attaching the statement described under <i>Elections Made By the Partnership</i> in the instructions | | |
| 12 | Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return ▶ | | |

Designation of Tax Matters Partner (see the instructions)

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

| | |
|-----------------------------|-----------------------------|
| Name of designated TMP ▶ | Identifying number of TMP ▶ |
| Address of designated TMP ▶ | |

| Schedule K Partners' Distributive Share Items | | Total amount | |
|---|--|--|------------|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 22) | 1 | |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 | |
| | 3a Other gross rental income (loss) | 3a | |
| | b Expenses from other rental activities (attach statement) | 3b | |
| | c Other net rental income (loss). Subtract line 3b from line 3a | 3c | |
| | 4 Guaranteed payments | 4 | |
| | 5 Interest income | 5 | |
| | 6 Dividends: a Ordinary dividends | 6a | |
| | b Qualified dividends | 6b | |
| | 7 Royalties | 7 | |
| | 8 Net short-term capital gain (loss) (attach Schedule D (Form 1065)) | 8 | |
| Income (Loss) | 9a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) | 9a | |
| | b Collectibles (28%) gain (loss) | 9b | |
| | c Unrecaptured section 1250 gain (attach statement) | 9c | |
| | 10 Net section 1231 gain (loss) (attach Form 4797) | 10 | |
| | 11 Other income (loss) (see instructions) Type ▶ | 11 | |
| Deductions | 12 Section 179 deduction (attach Form 4562) | 12 | |
| | 13a Contributions | 13a | |
| | b Investment interest expense | 13b | |
| | c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ | 13c(2) | |
| d Other deductions (see instructions) Type ▶ | 13d | | |
| Self-Employment | 14a Net earnings (loss) from self-employment | 14a | |
| | b Gross farming or fishing income | 14b | |
| | c Gross nonfarm income | 14c | |
| Credits & Credit Recapture | 15a Low-income housing credit (section 42(j)(5)) | 15a | |
| | b Low-income housing credit (other) | 15b | |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) | 15c | |
| | d Other rental real estate credits (see instructions) Type ▶ | 15d | |
| | e Other rental credits (see instructions) Type ▶ | 15e | |
| | f Other credits and credit recapture (see instructions) Type ▶ | 15f | |
| Foreign Transactions | 16a Name of country or U.S. possession ▶ | 16a | |
| | b Gross income from all sources | 16b | |
| | c Gross income sourced at partner level <i>Foreign gross income sourced at partnership level</i> | 16c | |
| | d Passive ▶ e Listed categories (attach statement) ▶ f General limitation ▶ <i>Deductions allocated and apportioned at partner level</i> | 16f | |
| | g Interest expense ▶ h Other ▶ <i>Deductions allocated and apportioned at partnership level to foreign source income</i> | 16h | |
| | i Passive ▶ j Listed categories (attach statement) ▶ k General limitation ▶ | 16k | |
| | l Total foreign taxes (check one): ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/> | 16l | |
| | m Reduction in taxes available for credit (attach statement) | 16m | |
| | n Other foreign tax information (attach statement) | | |
| | Alternative Minimum Tax (AMT) Items | 17a Post-1986 depreciation adjustment | 17a |
| b Adjusted gain or loss | | 17b | |
| c Depletion (other than oil and gas) | | 17c | |
| d Oil, gas, and geothermal properties—gross income | | 17d | |
| e Oil, gas, and geothermal properties—deductions | | 17e | |
| f Other AMT items (attach statement) | | 17f | |
| Other Information | 18a Tax-exempt interest income | 18a | |
| | b Other tax-exempt income | 18b | |
| | c Nondeductible expenses | 18c | |
| | 19a Distributions of cash and marketable securities | 19a | |
| | b Distributions of other property | 19b | |
| | 20a Investment income | 20a | |
| b Investment expenses | 20b | | |
| c Other items and amounts (attach statement) | | | |

Analysis of Net Income (Loss)

| | | | | | | |
|---|----------------------|---------------------------------|-----------------------------------|-------------------------|--------------------------------|---------------------------|
| 1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16l | | | | | | 1 |
| 2 Analysis by partner type: | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt organization | (vi) Nominee/Other |
| a General partners | | | | | | |
| b Limited partners | | | | | | |

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

| Schedule L Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|--|---|-----------------------|------------|-----------------|------------|
| Assets | | (a) | (b) | (c) | (d) |
| 1 | Cash | | | | |
| 2a | Trade notes and accounts receivable | | | | |
| b | Less allowance for bad debts | | | | |
| 3 | Inventories | | | | |
| 4 | U.S. government obligations | | | | |
| 5 | Tax-exempt securities | | | | |
| 6 | Other current assets (attach statement) | | | | |
| 7 | Mortgage and real estate loans | | | | |
| 8 | Other investments (attach statement) | | | | |
| 9a | Buildings and other depreciable assets. | | | | |
| b | Less accumulated depreciation | | | | |
| 10a | Depletable assets | | | | |
| b | Less accumulated depletion | | | | |
| 11 | Land (net of any amortization). | | | | |
| 12a | Intangible assets (amortizable only) | | | | |
| b | Less accumulated amortization | | | | |
| 13 | Other assets (attach statement) | | | | |
| 14 | Total assets | | | | |
| Liabilities and Capital | | | | | |
| 15 | Accounts payable | | | | |
| 16 | Mortgages, notes, bonds payable in less than 1 year | | | | |
| 17 | Other current liabilities (attach statement) | | | | |
| 18 | All nonrecourse loans | | | | |
| 19 | Mortgages, notes, bonds payable in 1 year or more | | | | |
| 20 | Other liabilities (attach statement) | | | | |
| 21 | Partners' capital accounts | | | | |
| 22 | Total liabilities and capital | | | | |

| Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return | | | | |
|---|--|--|---|---|
| 1 | Net income (loss) per books | | 6 | Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): | | a | Tax-exempt interest \$ |
| 3 | Guaranteed payments (other than health insurance) | | 7 | Deductions included on Schedule K, lines 1 through 13d, and 16l, not charged against book income this year (itemize): |
| 4 | Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): | | a | Depreciation \$ |
| a | Depreciation \$ | | | |
| b | Travel and entertainment \$ | | 8 | Add lines 6 and 7 |
| 5 | Add lines 1 through 4 | | 9 | Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5 |

| Schedule M-2 Analysis of Partners' Capital Accounts | | | | |
|--|--|--|---|---|
| 1 | Balance at beginning of year | | 6 | Distributions: a Cash |
| 2 | Capital contributed: a Cash | | b | Property |
| | b Property | | 7 | Other decreases (itemize): |
| 3 | Net income (loss) per books | | | |
| 4 | Other increases (itemize): | | 8 | Add lines 6 and 7 |
| 5 | Add lines 1 through 4 | | 9 | Balance at end of year. Subtract line 8 from line 5 |

**SCHEDULE A
(Form 5713)**

(Rev. December 2004)
Department of the Treasury
Internal Revenue Service

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

*Complete only if you are **not** computing a loss of tax benefits using the specifically attributable taxes and income method on Schedule B (Form 5713)*
▶ **Attach to Form 5713.** ▶ **See instructions on page 2.**

OMB No. 1545-0216

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

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

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

| Name of Country (1) | Purchases, sales, and payroll attributable to boycotting operations, by operation | | |
|------------------------|---|----------------------|------------------------|
| | Boycott purchases (2) | Boycott sales (3) | Boycott payroll (4) |
| a | | | |
| b | | | |
| c | | | |
| d | | | |
| e | | | |
| f | | | |
| g | | | |
| h | | | |
| i | | | |
| j | | | |
| k | | | |
| l | | | |
| m | | | |
| n | | | |
| o | | | |
| Total | | | |

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



**SCHEDULE B
(Form 5713)**

(Rev. December 2004)

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No. 1545-0216

Name

Identifying number

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

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

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

| Name of country (1) | Principal business activity | | Foreign tax credit | Subpart F income | IC-DISC income | FSC income |
|----------------------------|-----------------------------|------------------------|---|---|--|--|
| | Code (2) | Description (3) | Foreign taxes attributable to boycott operations (4) | Prorated share of international boycott income (5) | Taxable income attributable to boycott operations (6) | Taxable income attributable to boycott operations (7) |
| a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d | | | | | | |
| e | | | | | | |
| f | | | | | | |
| g | | | | | | |
| h | | | | | | |
| i | | | | | | |
| j | | | | | | |
| k | | | | | | |
| l | | | | | | |
| m | | | | | | |
| n | | | | | | |
| o Total ▶ | | | | | | |

**SCHEDULE C
(Form 5713)**

(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

Tax Effect of the International Boycott Provisions

▶ Attach to Form 5713.
▶ See instructions on page 2.
▶ Use with the December 2004 revision of Form 5713.

OMB No. 1545-0216

Name _____ Identifying number _____

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

2 Reduction of foreign tax credit (section 908(a)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7d, Form 5713.

(1) Foreign tax credit before adjustment from Form 1116 or 1118 (see instructions)

(2) International boycott factor from Schedule A (Form 5713), line 3

(3) Reduction of foreign tax credit. Multiply line 2a(1) by line 2a(2). Enter here and on Form 1116 or 1118 (see instructions)

(4) Adjusted foreign tax credit. Subtract line 2a(3) from line 2a(1)

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7d, Form 5713. Enter the amount from line o, column (4), Schedule B (Form 5713)

Enter the appropriate part of this amount on Form 1116 or 1118 (see instructions).

3 Denial of deferral under subpart F (section 952(a)(3)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7b, Form 5713.

(1) Prorated share of total income of controlled foreign corporations (see instructions)

(2) Prorated share of income attributable to earnings and profits of controlled foreign corporations included in income under sections 951(a)(1)(A)(ii), 951(a)(1)(A)(iii), 951(a)(1)(B), 952(a)(1), 952(a)(2), 952(a)(4), 952(a)(5), and 952(b)

(3) Subtract line 3a(2) from line 3a(1)

(4) International boycott factor from Schedule A (Form 5713), line 3

(5) Prorated share of subpart F international boycott income. Multiply line 3a(3) by line 3a(4). Enter here and on line 22 of Worksheet A in the Form 5471 instructions

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7b, Form 5713. Enter the amount from line o, column (5), Schedule B (Form 5713) here and on line 22 of Worksheet A in the Form 5471 instructions

4 Denial of IC-DISC benefits (section 995(b)(1)(F)(ii)):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7c, Form 5713.

(1) Prorated share of section 995(b)(1)(F)(i) amount (see instructions)

(2) International boycott factor from Schedule A (Form 5713), line 3

(3) Prorated share of IC-DISC international boycott income. Multiply line 4a(1) by line 4a(2). Enter this amount here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7c, Form 5713. Enter the amount from line o, column (6), Schedule B (Form 5713) here and the IC-DISC will include it on line 10, Part I, Schedule J, Form 1120-IC-DISC

5 Denial of exemption of foreign trade income (section 927(e)(2), as in effect before its repeal):

a **International boycott factor.** Complete if you checked box 1a above and answered "Yes" to the question on line 7i, Form 5713.

(1) Add amounts from columns (a) and (b), line 10, Schedule B (Form 1120-FSC)

(2) International boycott factor from Schedule A (Form 5713), line 3

(3) Exempt foreign trade income of a FSC attributable to international boycott operations. Multiply line 5a(1) by line 5a(2). Enter here and on line 2, Schedule F, Form 1120-FSC

b **Specifically attributable taxes and income.** Complete if you checked box 1b above and answered "Yes" to the question on line 7i, Form 5713. Enter the amount from line o, column (7), Schedule B (Form 5713) here and on line 2, Schedule F, Form 1120-FSC

- 6** Reduction of foreign trade income qualifying for the extraterritorial income exclusion. Complete if you answered "Yes" to the question on line 7j, Form 5713.
- a** Enter amount from line 49 of Form 8873
- b** International boycott factor from Schedule A (Form 5713), line 3
- c** Reduction of qualifying foreign trade income. Multiply line 6a by 6b. Enter here and on Form 8873, line 50

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

Instructions

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

Purpose of Form

Schedule C (Form 5713) is used to compute the loss of tax benefits attributable to participation in or cooperation with an international boycott.

Who Must File

Complete Schedule C (Form 5713) if you completed either Schedule A or Schedule B of Form 5713.

Partnerships. Each partner must complete a separate Schedule C (Form 5713). Partnerships do not complete Schedule C (Form 5713).

Controlled groups. Unless a controlled group (described in section 993(a)(3)) files a consolidated return, each member may independently choose to either **(a)** apply the international boycott factor under section 999(c)(1) or **(b)** identify specifically attributable taxes and income under section 999(c)(2). Each member must consistently use a single method to figure the loss of tax benefits.

Example. A member that chooses to use the international boycott factor must apply it to determine its loss of the section 902 indirect foreign tax credit on a dividend that another member of the controlled group paid to it, even if the other member determines its own loss of tax benefits

by identifying specifically attributable taxes and income.

Other Requirements

- A person who applies the international boycott factor to one operation must apply the factor to all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- A person who identifies specifically attributable taxes and income under section 999(c)(2) must use that method for all that tax year's operations under section 908(a), 952(a)(3), 995(b)(1)(F)(ii), or 927(e)(2).
- An IC-DISC whose tax year differs from the common tax year of the controlled group of which it is a member does not need to amend its return to show on Schedule J (Form 1120-IC-DISC) the amount of IC-DISC benefits lost because of boycott participation. Because the IC-DISC benefits are lost at the shareholder level, the shareholder must include in income the prorated share of income attributable to boycott operations shown on line 4a(3).
- A person excluding extraterritorial income must reduce qualifying foreign trade income using the international boycott factor computed on Schedule A.

Lines 2 through 6

Note. All line references are to 2005 forms unless otherwise noted.

Line 2a(1). Enter the foreign tax credit before adjustment from Form 1116 or 1118. Individual filers, enter the

amount from line 31, Part IV, of Form 1116. Corporate filers, enter the amount from line 9, Part III, Schedule B, of Form 1118.

Line 2a(3). Enter the reduction of foreign tax credit from this line on either Form 1116 or 1118. Individual filers, enter this amount on line 32, Part IV, of Form 1116. Corporate filers, enter this amount on line 10, Part III, Schedule B, of Form 1118.

Line 2b. Enter the reduction of foreign taxes available for credit from this line on Form 1116 or 1118. Individual filers, include this amount on line 12, Part III, of Form 1116. Corporations, enter this amount on line C, Schedule G, of Form 1118.

Line 3a(1). Enter your share of the income of the controlled foreign corporation on line 3a(1).

Nonexempt foreign trade income of a foreign sales corporation (FSC) that was computed without regard to the administrative pricing rules is subject to the subpart F rules. Include your share of these types of income on line 3a(1).

Line 4a(1). Enter your pro rata share of section 995(b)(1)(F)(i) amount on line 4a(1) as follows:

• **Shareholder that is not a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC.

• **Shareholder that is a C corporation.** Enter your pro rata share of line 8, Part I, Schedule J, Form 1120-IC-DISC, multiplied by 16/17.

**SCHEDULE D
(Form 1065)**

Capital Gains and Losses

OMB No. 1545-0099

2005

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1065.

Name of partnership

Employer identification number

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

| (a) Description of property (e.g., 100 shares of "Z" Co.) | (b) Date acquired (month, day, year) | (c) Date sold (month, day, year) | (d) Sales price (see instructions) | (e) Cost or other basis (see instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|--|-------------------------------------|---------------------------------------|---|---|
| 1 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 2 | Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | | 2 |
| 3 | Short-term capital gain (loss) from like-kind exchanges from Form 8824 | | | | 3 |
| 4 | Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts | | | | 4 |
| 5 | Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 1065, Schedule K, line 8 or 11 | | | | 5 |

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

| (a) Description of property (e.g., 100 shares of "Z" Co.) | (b) Date acquired (month, day, year) | (c) Date sold (month, day, year) | (d) Sales price (see instructions) | (e) Cost or other basis (see instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|--|-------------------------------------|---------------------------------------|---|---|
| 6 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 7 | Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | | 7 |
| 8 | Long-term capital gain (loss) from like-kind exchanges from Form 8824 | | | | 8 |
| 9 | Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts | | | | 9 |
| 10 | Capital gain distributions | | | | 10 |
| 11 | Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 1065, Schedule K, line 9a or 11 | | | | 11 |

**SCHEDULE F
(Form 1040)**

Profit or Loss From Farming

OMB No. 1545-0074

2005

Attachment
Sequence No. **14**

Department of the Treasury
Internal Revenue Service (99)

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

▶ See Instructions for Schedule F (Form 1040).

Name of proprietor

Social security number (SSN)

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

B Enter code from Part IV

C Accounting method: (1) Cash (2) Accrual

D Employer ID number (EIN), if any

E Did you "materially participate" in the operation of this business during 2005? If "No," see page F-2 for limit on passive losses. Yes No

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

| | | | | | |
|----|---|----|--|--|----|
| 1 | Sales of livestock and other items you bought for resale | 1 | | | |
| 2 | Cost or other basis of livestock and other items reported on line 1 | 2 | | | |
| 3 | Subtract line 2 from line 1 | 3 | | | |
| 4 | Sales of livestock, produce, grains, and other products you raised | 4 | | | |
| 5a | Cooperative distributions (Form(s) 1099-PATR) | 5a | | 5b Taxable amount | 5b |
| 6a | Agricultural program payments (see page F-2) | 6a | | 6b Taxable amount | 6b |
| 7 | Commodity Credit Corporation (CCC) loans (see page F-3): | | | | |
| a | CCC loans reported under election | 7a | | 7c Taxable amount | 7c |
| b | CCC loans forfeited | 7b | | | |
| 8 | Crop insurance proceeds and Federal crop disaster payments (see page F-3): | | | | |
| a | Amount received in 2005 | 8a | | 8b Taxable amount | 8b |
| c | If election to defer to 2006 is attached, check here <input type="checkbox"/> | 8d | | 8d Amount deferred from 2004 | 8d |
| 9 | Custom hire (machine work) income | 9 | | | |
| 10 | Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3) | 10 | | | |
| 11 | Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method, enter the amount from Part III, line 51 ▶ | 11 | | | |

Part II Farm Expenses—Cash and Accrual Method.

Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

| | | | | | | | |
|----|---|-----|--|----|--|-----|--|
| 12 | Car and truck expenses (see page F-4—also attach Form 4562) | 12 | | 25 | Pension and profit-sharing plans | 25 | |
| 13 | Chemicals | 13 | | 26 | Rent or lease (see page F-5): | | |
| 14 | Conservation expenses (see page F-4) | 14 | | a | Vehicles, machinery, and equipment | 26a | |
| 15 | Custom hire (machine work) | 15 | | b | Other (land, animals, etc.) | 26b | |
| 16 | Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) | 16 | | 27 | Repairs and maintenance | 27 | |
| 17 | Employee benefit programs other than on line 25 | 17 | | 28 | Seeds and plants | 28 | |
| 18 | Feed | 18 | | 29 | Storage and warehousing | 29 | |
| 19 | Fertilizers and lime | 19 | | 30 | Supplies | 30 | |
| 20 | Freight and trucking | 20 | | 31 | Taxes | 31 | |
| 21 | Gasoline, fuel, and oil | 21 | | 32 | Utilities | 32 | |
| 22 | Insurance (other than health) | 22 | | 33 | Veterinary, breeding, and medicine | 33 | |
| 23 | Interest: | | | 34 | Other expenses (specify): | | |
| a | Mortgage (paid to banks, etc.) | 23a | | a | | 34a | |
| b | Other | 23b | | b | | 34b | |
| 24 | Labor hired (less employment credits) | 24 | | c | | 34c | |
| | | | | d | | 34d | |
| | | | | e | | 34e | |
| | | | | f | | 34f | |

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

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

37 If you have a loss, you must check the box that describes your investment in this activity (see page F-6). }
 • If you checked 37a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1.
 • If you checked 37b, you must attach Form 6198. Your loss may be limited.

37a All investment is at risk.
 37b Some investment is not at risk.

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

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

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

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.

Part IV Principal Agricultural Activity Codes



File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

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

Select the code that best identifies your primary farming activity and enter it on page 1, line B.

Crop Production

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

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

Animal Production

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

Forestry and Logging

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

**SCHEDULE J
(Form 5471)**

(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

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

Name of person filing Form 5471

Identifying number

Name of foreign corporation

| Important: Enter amounts in functional currency. | (a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance) | (b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance) | (c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances) | | | (d) Total Section 964(a) E&P (combine columns (a), (b), and (c)) |
|---|--|--|---|---|------------------------|--|
| | | | (i) Earnings Invested in U.S. Property | (ii) Earnings Invested in Excess Passive Assets | (iii) Subpart F Income | |
| 1 Balance at beginning of year | | | | | | |
| 2a Current year E&P | | | | | | |
| b Current year deficit in E&P | | | | | | |
| 3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b) | | | | | | |
| 4 Amounts included under section 951(a) or reclassified under section 959(c) in current year | | | | | | |
| 5a Actual distributions or reclassifications of previously taxed E&P | | | | | | |
| b Actual distributions of nonpreviously taxed E&P | | | | | | |
| 6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a) | | | | | | |
| b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b) | | | | | | |
| 7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.) | | | | | | |

**Schedule K-1
(Form 1065)**

2005

Department of the Treasury
Internal Revenue Service

For calendar year 2005, or tax
year beginning _____, 2005
ending _____, 20____

Final K-1

Amended K-1

OMB No. 1545-0099

Partner's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number _____

B Partnership's name, address, city, state, and ZIP code _____

C IRS Center where partnership filed return _____

D Check if this is a publicly traded partnership (PTP)

E Tax shelter registration number, if any _____

F Check if Form 8271 is attached

Part II Information About the Partner

G Partner's identifying number _____

H Partner's name, address, city, state, and ZIP code _____

I General partner or LLC member-manager Limited partner or other LLC member

J Domestic partner Foreign partner

K What type of entity is this partner? _____

L Partner's share of profit, loss, and capital:

| | Beginning | | Ending | |
|---------|-----------|---------|---------|---------|
| Profit | _____ % | _____ % | _____ % | _____ % |
| Loss | _____ % | _____ % | _____ % | _____ % |
| Capital | _____ % | _____ % | _____ % | _____ % |

M Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing . . . \$ _____

Recourse \$ _____

N Partner's capital account analysis:

Beginning capital account \$ _____

Capital contributed during the year . . \$ _____

Current year increase (decrease) . . \$ _____

Withdrawals & distributions . . . \$ (_____)

Ending capital account \$ _____

Tax basis GAAP Section 704(b) book

Other (explain) _____

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

| | | | |
|-----------|--------------------------------------|-----------|--|
| 1 | Ordinary business income (loss) | 15 | Credits & credit recapture |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | 16 | Foreign transactions |
| 4 | Guaranteed payments | | |
| 5 | Interest income | | |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | 17 | Alternative minimum tax (AMT) items |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | | |
| 10 | Net section 1231 gain (loss) | 18 | Tax-exempt income and nondeductible expenses |
| 11 | Other income (loss) | | |
| | | | |
| | | 19 | Distributions |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | 20 | Other information |
| | | | |
| 14 | Self-employment earnings (loss) | | |

*See attached statement for additional information.

For IRS Use Only

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

2005

Final K-1

Amended K-1

OMB No. 1545-1668

Department of the Treasury
Internal Revenue Service

For calendar year 2005, or tax
year beginning _____, 2005
ending _____, 20__

**Partner's Share of Income, Deductions,
Credits, etc.** ▶ See back of form and separate instructions.

| Part I Information About the Partnership | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-----------|-----------|--------|--------|--|--------|---|--|---|--|------|---|--|---|--|---------|---|--|---|--|------------|---|--|---|--|--|
| A Partnership's employer identification number | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B Partnership's name, address, city, state, and ZIP code | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part II Information About the Partner | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C Partner's identifying number | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D Partner's name, address, city, state, and ZIP code | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E Partner's share of profit, loss, capital, and deductions: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%; text-align: center; border-bottom: 1px solid black;">Beginning</th> <th style="width: 5%;"></th> <th style="width: 15%; text-align: center; border-bottom: 1px solid black;">Ending</th> <th style="width: 5%;"></th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> </tr> <tr> <td>Loss</td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> </tr> <tr> <td>Capital</td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> </tr> <tr> <td>Deductions</td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> <td style="border-bottom: 1px solid black; text-align: center;">%</td> <td style="border-left: 1px solid black; border-right: 1px solid black;"></td> </tr> </tbody> </table> | | Beginning | | Ending | | Profit | % | | % | | Loss | % | | % | | Capital | % | | % | | Deductions | % | | % | | |
| | Beginning | | Ending | | | | | | | | | | | | | | | | | | | | | | | |
| Profit | % | | % | | | | | | | | | | | | | | | | | | | | | | | |
| Loss | % | | % | | | | | | | | | | | | | | | | | | | | | | | |
| Capital | % | | % | | | | | | | | | | | | | | | | | | | | | | | |
| Deductions | % | | % | | | | | | | | | | | | | | | | | | | | | | | |
| F Partner's capital account analysis: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Beginning capital account . . . \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital contributed during the year . . . \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current year increase (decrease) . . . \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Withdrawals & distributions . . . \$ (_____) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ending capital account . . . \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For IRS Use Only | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items | | | |
|--|--------------------------------------|----|--|
| 1 | Ordinary business income (loss) | 15 | Credits & credit recapture |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | | |
| 4 | Guaranteed payments | | |
| 5 | Interest income | 16 | Foreign transactions |
| 6a | Ordinary dividends | | |
| 6b | Qualified dividends | | |
| 7 | Royalties | | |
| 8 | Net short-term capital gain (loss) | | |
| 9a | Net long-term capital gain (loss) | | |
| 9b | Collectibles (28%) gain (loss) | | |
| 9c | Unrecaptured section 1250 gain | 17 | Alternative minimum tax (AMT) items |
| 10 | Net section 1231 gain (loss) | | |
| 11 | Other income (loss) | | |
| 12 | Section 179 deduction | | |
| 13 | Other deductions | | |
| 14 | Self-employment earnings (loss) | | |
| 18 | | | Tax-exempt income and nondeductible expenses |
| 19 | | | Distributions |
| 20 | | | Other information |
| *See attached statement for additional information. | | | |

**SCHEDULE M
(Form 5471)**

(Rev. December 2005)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

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

Name of person filing Form 5471

Identifying number

Name of foreign corporation

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

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

| (a) Transactions of foreign corporation | (b) U.S. person filing this return | (c) Any domestic corporation or partnership controlled by U.S. person filing this return | (d) Any other foreign corporation or partnership controlled by U.S. person filing this return | (e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return) | (f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation |
|--|------------------------------------|--|---|--|---|
| 1 Sales of stock in trade (inventory) | | | | | |
| 2 Sales of property rights (patents, trademarks, etc.) | | | | | |
| 3 Compensation received for technical, managerial, engineering, construction, or like services | | | | | |
| 4 Commissions received | | | | | |
| 5 Rents, royalties, and license fees received | | | | | |
| 6 Dividends received (exclude deemed distributions under subpart F and distributions of previously taxed income) | | | | | |
| 7 Interest received | | | | | |
| 8 Premiums received for insurance or reinsurance | | | | | |
| 9 Add lines 1 through 8 | | | | | |
| 10 Purchases of stock in trade (inventory) | | | | | |
| 11 Purchases of tangible property other than stock in trade | | | | | |
| 12 Purchases of property rights (patents, trademarks, etc.) | | | | | |
| 13 Compensation paid for technical, managerial, engineering, construction, or like services | | | | | |
| 14 Commissions paid | | | | | |
| 15 Rents, royalties, and license fees paid | | | | | |
| 16 Dividends paid | | | | | |
| 17 Interest paid | | | | | |
| 18 Add lines 10 through 17 | | | | | |
| 19 Amounts borrowed (enter the maximum loan balance during the year) — see instructions | | | | | |
| 20 Amounts loaned (enter the maximum loan balance during the year) — see instructions | | | | | |

**SCHEDULE N
(Form 5471)**
(Rev. December 2004)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

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

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

Name of foreign corporation

Important: All amounts must be stated in U.S. dollars translated from functional currency. See page 11 of the instructions for the relevant exchange rate.

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

Part I Shareholder Information

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

| Description of securities (attach a complete, detailed statement of conversion privileges) | Interest rate (%) | Face value | |
|--|-------------------|-------------------|-------------|
| | | Beginning of year | End of year |
| | | | |
| | | | |
| | | | |

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

| Name and address of each holder of convertible securities or options (designate nonresident aliens) | Class of securities | Securities held | | | | Explanation and date of any change in holdings of securities during the year |
|---|---------------------|-------------------|------------|-------------|------------|--|
| | | Beginning of year | | End of year | | |
| | | Number | Face value | Number | Face value | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Part II Income Information

Section A—Undistributed Foreign Personal Holding Company Income

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

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

| 10 Taxable dividends paid during tax year: | Date paid | | Amount |
|--|-----------|-----|--------|
| a Cash | | 10a | |
| b Property other than cash or the corporation's own securities (indicate nature of property) | | 10b | |
| c Obligations of the corporation (bonds, notes, scrip, etc.) | | 10c | |
| 11 Consent dividends (attach schedule) | | 11 | |
| 12 Deduction for dividends paid during tax year (add lines 10a through 11). Enter here and on line 6 above | | 12 | |

**SCHEDULE O
(Form 5471)**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0704

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

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

Name of foreign corporation

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

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

| (a) Name of shareholder for whom acquisition information is reported | (b) Address of shareholder | (c) Identifying number of shareholder | (d) Date of original 10% acquisition | (e) Date of additional 10% acquisition |
|---|-------------------------------|--|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Part II To Be Completed by U.S. Shareholders

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

Section A—General Shareholder Information

| (a) Name, address, and identifying number of shareholder(s) filing this schedule | (b) For shareholder's latest U.S. income tax return filed, indicate: | | | (c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation |
|---|---|--------------------------|--|---|
| | (1) Type of return (enter form number) | (2) Date return filed | (3) Internal Revenue Service Center where filed | |
| | | | | |
| | | | | |
| | | | | |

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

| (a) Name of U.S. officer or director | (b) Address | (c) Social security number | (d) Check appropriate box(es) | |
|---|----------------|-------------------------------|----------------------------------|----------|
| | | | Officer | Director |
| | | | | |
| | | | | |
| | | | | |

Section C—Acquisition of Stock

| (a) Name of shareholder(s) filing this schedule | (b) Class of stock acquired | (c) Date of acquisition | (d) Method of acquisition | (e) Number of shares acquired | | |
|--|--------------------------------|----------------------------|------------------------------|----------------------------------|-------------------|-----------------------|
| | | | | (1) Directly | (2) Indirectly | (3) Constructively |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| (f) Amount paid or value given | (g) Name and address of person from whom shares were acquired |
|-----------------------------------|--|
| | |
| | |
| | |

Section D—Disposition of Stock

| (a) Name of shareholder disposing of stock | (b) Class of stock | (c) Date of disposition | (d) Method of disposition | (e) Number of shares disposed of | | |
|---|-----------------------|----------------------------|------------------------------|-------------------------------------|-------------------|-----------------------|
| | | | | (1) Directly | (2) Indirectly | (3) Constructively |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| (f) Amount received | (g) Name and address of person to whom disposition of stock was made |
|------------------------|---|
| | |
| | |
| | |

Section E—Organization or Reorganization of Foreign Corporation

| (a) Name and address of transferor | (b) Identifying number (if any) | (c) Date of transfer |
|---------------------------------------|------------------------------------|-------------------------|
| | | |
| | | |
| | | |

| (d) Assets transferred to foreign corporation | | | (e) Description of assets transferred by, or notes or securities issued by, foreign corporation |
|--|--------------------------|---|--|
| (1) Description of assets | (2) Fair market value | (3) Adjusted basis (if transferor was U.S. person) | |
| | | | |
| | | | |
| | | | |

Section F—Additional Information

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

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

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

**SCHEDULE O
(Form 8865)**

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

OMB No. 1545-1668

2005

Department of the Treasury
Internal Revenue Service

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

Name of transferor

Filer's identifying number

Name of foreign partnership

Part I Transfers Reportable Under Section 6038B

| Type of property | (a) Date of transfer | (b) Number of items transferred | (c) Fair market value on date of transfer | (d) Cost or other basis | (e) Section 704(c) allocation method | (f) Gain recognized on transfer | (g) Percentage interest in partnership after transfer |
|---|-------------------------|------------------------------------|--|----------------------------|---|------------------------------------|--|
| Cash | | | | | | | |
| Marketable securities | | | | | | | |
| Inventory | | | | | | | |
| Tangible property used in trade or business | | | | | | | |
| Intangible property | | | | | | | |
| Other property | | | | | | | |

Supplemental Information Required To Be Reported (see instructions):

Part II Dispositions Reportable Under Section 6038B

| (a) Type of property | (b) Date of original transfer | (c) Date of disposition | (d) Manner of disposition | (e) Gain recognized by partnership | (f) Depreciation recapture recognized by partnership | (g) Gain allocated to partner | (h) Depreciation recapture allocated to partner |
|-------------------------|----------------------------------|----------------------------|------------------------------|---------------------------------------|---|----------------------------------|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

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

Cat. No. 25909U

Schedule O (Form 8865) 2005

Forest Activities Schedule

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

For tax year ending, 20

Identifying number

Part I Acquisitions

1 Name of block and title of account

2 Location of property (by legal subdivisions or map surveys)

3a Name and address of seller or person from whom property was acquired

b Date acquired

4 Amount paid: **a** In cash

b In interest-bearing notes

c In non-interest-bearing notes

5a Amount of other consideration

b Explain the nature of other consideration and how you determined the amount shown on line 5a.

.....

6 Legal expenses

7 Cruising, surveying, and other acquisition expenses

8 Total cost or other basis of property. Add lines 4a through 7

| 9 Allocation of total cost or other basis on books: | Unit | Number of units | Cost or other basis per unit | Total cost or other basis |
|--|------|-----------------|------------------------------|---------------------------|
| a Forested land | Acre | | | |
| b Other unimproved land | Acre | | | |
| c Improved land (describe) ▶ | Acre | | | |
| d Merchantable timber. Estimate the quantity of merchantable timber present on the acquisition date (see Regulations section 1.611-3(e)). Details of the timber estimate, made for purposes of the acquisition, should be available if your return is examined. | | | | |
| | | | | |
| | | | | |
| | | | | |
| e Premerchantable timber. Make an allocation here only if it is a factor in the total cost or value of the land. | | | | |
| | | | | |
| | | | | |
| | | | | |
| f Improvements (list separately) | | | | |
| | | | | |
| | | | | |
| | | | | |
| g Mineral rights | | | | |
| h Total cost or other basis (same amount as line 8). Add lines 9a through 9g | | | | |

Part II Timber Depletion (see instructions)

1 Name of block and title of account ▶

If you express timber quantity in thousand board feet (MBF), log scale, name the log rule used. If another unit of measure is used, provide details ▶

| | (a) Quantity | (b) Cost or other basis |
|--|-----------------|----------------------------|
|--|-----------------|----------------------------|

2 Estimated quantity of timber and cost or other basis returnable through depletion at end of the preceding tax year

3 Increase or decrease of quantity of timber required by way of correction

4a Addition for growth (number of years covered ▶)

b Transfers from premerchutable timber account

c Transfers from deferred reforestation account

5 Timber acquired during tax year

6 Addition to capital during tax year

7 Total at end of tax year, before depletion. Add lines 2 through 6

8 Unit rate returnable through depletion, or basis of sales or losses. Divide line 7, column (b), by line 7, column (a)

9 Quantity of timber cut during tax year

10 Depletion for the current tax year. Multiply line 8 by line 9

11 Quantity of standing timber sold or otherwise disposed of during tax year.

12 Allowable as basis of sale. Multiply line 8 by line 11

13 Quantity of standing timber lost by fire or other cause during tax year

14 Allowable basis of loss plus any excess amount where decrease in FMV (before and after the casualty) exceeds the standard depletion amount, but not the block basis (see instructions)

15 Total reductions during tax year:
a In column (a), add lines 9, 11, and 13

b In column (b), add lines 10, 12, and 14

16 Net quantity and value at end of tax year. In column (a), subtract line 15a from line 7. In column (b), subtract line 15b from line 7

17 Quantity of cut timber that was sold as logs or other rough products

18 Section 631(a):

a Are you electing, or have you made an election in a prior tax year that is in effect, to report gains or losses from the cutting of timber under section 631(a)? (see instructions) **Yes** **No**

b Are you revoking your section 631(a) election (see instructions)? **Yes** **No**

Effective date ▶

Part III Profit or Loss From Land and Timber Sales (see instructions)

1 Name of block and title of account

2 Location of property (by legal subdivisions or map surveys)

3a Purchaser's name and address

b Date of sale

4 Amount received: **a** In cash
b In interest-bearing notes
c In non-interest-bearing notes.

5a Amount of other consideration
b Explain the nature of other consideration and how you determined the amount shown on line 5a:

6 Total amount received for property. Add lines 4a, 4b, 4c, and 5a.

| 7 Cost or other basis of property: | Unit | Number of units | Cost or other basis per unit | Total cost or other basis |
|---|-------------|------------------------|-------------------------------------|----------------------------------|
| a Forested land | Acre | | | |
| b Nonforested land | Acre | | | |
| c Improved land (describe) ▶ | Acre | | | |
| d Merchantable timber. Estimate in detail the quantity of merchantable timber on the date of sale or exchange. Include the quantity of timber in each species of timber by diameter at breast height (DBH) classes. State the log rule used if the unit of measure is thousand board feet (MBF), log scale. If another unit of measure is used, provide details. ▶ | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| e Premerchantable timber. | | | | |
| | | | | |
| | | | | |
| f Improvements (list separately) | | | | |
| | | | | |
| | | | | |
| | | | | |
| g Mineral rights | | | | |
| h Total cost or other basis. Add lines 7a through 7g | | | | |
| i Direct sale expenses (cruising, marking, selling). | | | | |

8 Profit or loss. Subtract the sum of lines 7h and 7i from line 6

Part IV Reforestation and Timber Stand Activities (see instructions)

| Account, block, tract, area, or stand ID for each Qualified Timber Property (QTP) | Kind of activity (burning, chopping, spraying, planting, seeding, thinning, pruning, fertilizing, etc.) | Number of acres treated | Total expenditures |
|---|---|-------------------------|--------------------|
| 1 | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 2 Total | | | |
| 3 Total reforestation expenses | | | |
| 4a Amount to be expensed under section 194(b). (See instructions for limitations) | | | |
| b Amount to be amortized under IRC 194(a), including remaining reforestation expenditures not expensed under section 194(b) | | | |

Part V Land Ownership

Show all changes in land accounts. Attach as many additional sheets as needed, following the format of lines 1 through 6.

| 1 Name of block and title of account ▶ | Acres | Total cost or other basis. Give amount of March 1, 1913 appreciation, if included | Average rate per acre |
|---|-------|---|--------------------------|
| 2 Balance at beginning of year | | | |
| 3 Acquisitions during year. | | | |
| 4 Sales during year | | | |
| 5 Other changes. | | | |
| 6 Balance at end of year. Add lines 2 and 3, subtract line 4 and add or subtract line 5 | | | |

Additional Information.

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Application To Use LIFO Inventory Method

▶ **Attach to your tax return.**

Name of filer (name of parent corporation if a consolidated group) (see instructions)

Filer's identification number (see instructions)

Name of applicant(s) (if different from filer) and identification number(s)

Part I Statement of Election under Section 472 **Yes No**

- 1 The applicant elects to use the LIFO inventory method for the tax year ending (enter month, day, year) ▶
 for the following goods (enter here):
 See instructions and attach a statement if necessary. Yes No

- 2 In an attached statement, identify and describe the inventory method(s) used by the applicant in the prior tax year for the goods covered by this election. Yes No

- 3a Is the applicant already using the LIFO inventory method for any other goods? Yes No
- b If "Yes" to line 3a, attach a statement identifying and describing the goods and the LIFO methods used. Yes No

- 4a Has the applicant ever used the LIFO inventory method for the goods covered by this election? Yes No
- b If "Yes" to line 4a, attach a statement listing the tax years for which the LIFO inventory method was used and explaining why the LIFO inventory method was discontinued. Yes No

- 5 The applicant will not use the LIFO inventory method to account for the following goods (enter here): ▶

 Attach a statement if necessary. Yes No

Part II LIFO Inventory Requirements **Yes No**

- 6a Did the applicant value the closing inventories of goods covered by this election at cost for the tax year immediately preceding the tax year specified on line 1? Yes No
- b If "No" to line 6a, did the applicant value the beginning inventories of goods covered by this election at cost for the tax year specified on line 1 as required by section 472(d)? Yes No
 If "No" to line 6b, attach an explanation.
- c If "Yes" to line 6b, will the applicant account for the adjustment required by section 472(d) over a 3-year period? If "No" to line 6c, attach an explanation. Yes No

- 7a When determining the beginning inventories of goods covered by this election, did the applicant treat those goods as being acquired for a unit cost that is equal to the total cost of those goods divided by the total number of units on hand? Yes No
- b If "No" to line 7a, attach an explanation. Yes No

- 8a Did the applicant (or any member of the same group of financially related corporations as defined in section 472(g)) issue credit statements or reports to shareholders, partners, other proprietors, or beneficiaries covering the tax year specified on line 1? Yes No
- b If "Yes" to line 8a, attach a statement describing the recipient(s), the date(s) of issuance, and the inventory method(s) used to determine income, profit, or loss in those statements. Yes No

- 9a Will the applicant determine beginning and ending inventories at cost regardless of market value? Yes No
- b If "No" to line 9a, attach an explanation. Yes No

- 10a As a condition of adopting the LIFO inventory method, Regulations section 1.472-4 requires a taxpayer to agree to make any adjustments incident to the change to, the change from, or the use of, the LIFO inventory method that, upon the examination of the taxpayer's income tax return, the IRS determines are necessary to clearly reflect income. Does the applicant agree to this condition? Yes No
- b If "No" to line 10a, the applicant is not eligible to use the LIFO inventory method and does not need to file Form 970. Yes No

Part III Specific Goods (Unit) Method

- 11 Under Regulations section 1.472-1, the types of goods in the opening inventory must be compared with similar types of goods in the closing inventories. Attach a list of the types or categories of goods that will be compared, describe the goods that will be included in each type or category, and identify the unit of measure (pounds, barrels, feet, etc.) used for each type or category.

Part III Specific Goods (Unit) Method (Continued)

- 12** Check the box corresponding to the method that the applicant will use to determine the cost of the goods in the closing inventories in excess of the cost of the goods in the opening inventories (see instructions):
- Actual cost of goods most recently purchased or produced
 - Average cost of goods purchased or produced during the tax year
 - Actual cost of goods purchased or produced in the order of acquisition
 - Other (attach explanation)

Part IV Dollar-Value Method

- 13** Attach a statement describing the applicant's method of defining "items."
- 14a** Did the applicant acquire any of the goods covered by this election at below-market prices? **Yes** **No**
- b** If "Yes" to line 14a, attach a statement explaining whether the applicant did, or will, account for the goods purchased at below-market prices and similar goods produced or acquired at market prices as separate items. If the applicant did, or will, account for both types of goods as the same item, explain and justify.
- 15** Attach a statement describing the method of pooling the applicant will use for the goods covered by this election. If the applicant will use more than one dollar-value pool, list and describe the contents of each dollar-value pool (see instructions).
- 16** Identify or describe the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election (for example, double-extension method, link-chain method, or index method).
-
- If the applicant's method is neither the double-extension method nor the Inventory Price Index Computation method, attach a statement describing the method in detail and justifying the applicant's use of the selected method (see instructions).
- 17** Check the box corresponding to the method the applicant will use to determine the current-year cost of goods in the closing inventories and to value the LIFO increments of the dollar-value pool(s) (see instructions).
- Actual cost of goods most recently purchased or produced
 - Average cost of goods purchased or produced during the tax year
 - Actual cost of goods purchased or produced in the order of acquisition
 - Other (attach explanation)

Part V Inventory Price Index Computation (IPIC) Method

- 18** Check the box corresponding to the method the applicant will use to compute the LIFO value of each dollar-value pool containing goods covered by this election (see instructions).
- Double-extension IPIC method
 - Link-chain IPIC method
- 19** Check the box corresponding to the table from which the applicant will select Bureau of Labor Statistics (BLS) price indexes (see instructions).
- Table 3 of the Consumer Price Index (CPI) Detailed Report
 - Table 6 of the Producer Price Index (PPI) Detailed Report
 - Other table of the PPI Detailed Report
- If the applicant will use "Other table of the PPI Detailed Report," attach a statement explaining why the other table is more appropriate than Table 6.
- 20** Will the applicant use the 10 percent method (see instructions)? **Yes** **No**
- 21** If the applicant elects to use a representative month for selecting BLS price indexes from the applicable Detailed Report, enter the representative month elected for each dollar-value pool.
- See instructions and attach a statement if necessary.

Part VI Other Information

- 22** Attach a statement describing the applicant's method of determining the cost of inventory items (for example, standard cost method, actual invoice cost, joint product cost method, or retail inventory method).
- 23** Did the applicant receive IRS consent to change the method of valuing inventories for the tax year specified on line 1 (see instructions)? **Yes** **No**

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

OMB No. 1545-0046

Attachment
 Sequence No. **94**

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

Identifying number

Part I **General Information** (see instructions)

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

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

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

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

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

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

(State of incorporation)

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

Investment Credit

▶ **Attach to your tax return.**

Identifying number

Part I Current Year Credit

| | | | | |
|--|--|-----------|--|--|
| <p>1 Rehabilitation credit (see instructions for requirements that must be met):</p> <p>a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: <i>This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent</i> <input type="checkbox"/></p> <p>Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:</p> <p>b Pre-1936 buildings \$ × 10% (.10)</p> <p>c Certified historic structures \$ × 20% (.20)</p> <p>(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)</p> <p>(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /</p> <p>d (1) Enter the date on which the 24- or 60-month measuring period begins / / and ends / /</p> <p>(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$</p> <p>(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$</p> <p>e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)</p> | | 1b | | |
| | | 1c | | |
| <p>2 Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal energy placed in service during the tax year (see instructions) \$ × 10% (.10)</p> | | 2 | | |
| <p>3 Energy credit for periods ending after December 31, 2005:</p> <p>a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ × 10% (.10)</p> <p>b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ × 30% (.30)</p> <p>Qualified fuel cell property (see instructions):</p> <p>c Basis of property installed during the tax year \$ × 30% (.30)</p> <p>d Kilowatt capacity of property in c above. ▶ × \$1,000</p> <p>e Enter the lesser of line 3c or 3d</p> <p>Qualified microturbine property (see instructions):</p> <p>f Basis of property installed during the tax year \$ × 10% (.10)</p> <p>g Kilowatt capacity of property in f above. ▶ × \$200</p> <p>h Enter the lesser of line 3f or 3g</p> <p>i Total. Add lines 3a, 3b, 3e, and 3h</p> | | 3a | | |
| | | 3b | | |
| | | 3c | | |
| | | 3d | | |
| | | 3e | | |
| | | 3f | | |
| | | 3g | | |
| | | 3h | | |
| | | 3i | | |
| <p>4 Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):</p> <p>a Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ × 20% (.20)</p> <p>b Basis of qualified investment in property other than in a above placed in service during the tax year \$ × 15% (.15)</p> <p>c Total. Add lines 4a and 4b</p> | | 4a | | |
| | | 4b | | |
| | | 4c | | |
| <p>5 Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified investment in property placed in service during the tax year \$ × 20% (.20)</p> | | 5 | | |
| <p>6 Credit from cooperatives. Enter the unused investment credit from cooperatives</p> | | 6 | | |
| <p>7 Current year credit. Add lines 1b through 6</p> | | 7 | | |

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

| | | | |
|------------|---|------------|------------|
| 8 | Regular tax before credits: | | |
| | <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | } | 8 |
| 9 | Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule: | | |
| | <ul style="list-style-type: none"> • Individuals: Form 6251, line 35 • Corporations: Form 4626, line 14 • Estates and trusts: Form 1041, Schedule I, line 56 | } | 10 |
| 10 | Add lines 8 and 9 | | |
| 11a | Foreign tax credit | 11a | 11f |
| b | Credits from Form 1040, lines 48 through 54 | 11b | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 11c | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 11d | |
| e | Other specified credits (see instructions) | 11e | |
| f | Add lines 11a through 11e. | | |
| 12 | Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17 | | 12 |
| 13 | Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0- | 13 | 16 |
| 14 | Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions) | 14 | |
| 15 | Tentative minimum tax (see instructions) | 15 | |
| 16 | Enter the greater of line 14 or line 15 | | 16 |
| 17 | Subtract line 16 from line 12. If zero or less, enter -0- | | 17 |
| 18 | Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions. | | 18 |

General Instructions

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

What's New

The reforestation credit was repealed by the American Jobs Creation Act of 2004 with respect to expenditures paid or incurred after October 22, 2004.

Purpose of Form

Use Form 3468 to claim the investment credit. The investment credit consists of the rehabilitation and energy credits.

Investment Credit Property

Investment credit property is any depreciable or amortizable property that qualifies for the rehabilitation or energy credit. For details on the rehabilitation credit, see the instructions for lines 1a through 1e. For details on the energy credit, see the instructions for line 2.

You cannot claim a credit for property that is:

- Used mainly outside the United States (except for property described in section 168(g)(4));
- Used by a governmental unit or foreign person or entity (except for a qualified rehabilitated building leased to that unit, person, or entity; and property used under a lease with a term of less than 6 months);

- Used by a tax-exempt organization (other than a section 521 farmers' cooperative) unless the property is used mainly in an unrelated trade or business or is a qualified rehabilitated building leased by the organization;
- Used for lodging or in the furnishing of lodging (see section 50(b)(2) for exceptions); or
- That is energy property used in a facility that qualifies for a credit under section 45.

Election for Certain Leased Property

If you lease property to someone else, you may elect to treat all or part of your investment in new property as if it were made by the person who is leasing it from you. Lessors and lessees should see section 48(d) (as in effect on November 4, 1990) and related regulations for rules on making this election. For limitations, see sections 46(e)(3) and 48(d) (as in effect on November 4, 1990).

At-Risk Limit for Individuals and Closely Held Corporations

The cost or basis of property for investment credit purposes may be limited if you borrowed against the property and are protected against loss, or if you borrowed money from a person who is related or who has other than a creditor interest in the

business activity. The cost or basis must be reduced by the amount of this "nonqualified nonrecourse" financing related to the property as of the close of the tax year in which the property is placed in service. If, at the close of a tax year following the year property was placed in service, the nonqualified nonrecourse financing for any property has increased or decreased, then the credit base for the property changes accordingly. The changes may result in an increased credit or a recapture of the credit in the year of the change. See sections 49 and 465 for details.

Recapture of Credit

You may have to refigure the investment credit and recapture all or a portion of it if:

- You dispose of investment credit property before the end of 5 full years after the property was placed in service (recapture period);
- You change the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property;
- The business use of the property decreases before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property;
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service;

Recapture of Investment Credit

Department of the Treasury
Internal Revenue Service

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

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

| Properties | Type of property—State whether rehabilitation, energy, reforestation, qualifying advanced coal project, or qualifying gasification project property. (See the Instructions for Form 3468 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type. |
|------------|---|
| A | |
| B | |
| C | |
| D | |

Original Investment Credit

| Computation Steps: (see Specific Instructions) | Properties | | | |
|---|------------|-----|-----|-----|
| | A | B | C | D |
| 1 Original rate of credit | 1 | | | |
| 2 Cost or other basis | 2 | | | |
| 3 Original credit. Multiply line 2 by the percentage on line 1 | 3 | | | |
| 4 Date property was placed in service | 4 | / / | / / | / / |
| 5 Date property ceased to be qualified investment credit property | 5 | / / | / / | / / |
| 6 Number of full years between the date on line 4 and the date on line 5 | 6 | | | |

Recapture Tax

| | | | | |
|---|----------|--|-----------|--|
| 7 Recapture percentage (see instructions) | 7 | | | |
| 8 Tentative recapture tax. Multiply line 3 by the percentage on line 7 | 8 | | | |
| 9 Add all the amounts on line 8 | | | 9 | |
| 10 Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation) | | | 10 | |
| 11 Add lines 9 and 10 | | | 11 | |
| 12 Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions | | | 12 | |
| 13 Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 45(b)(4) if you claim the nonconventional source fuel credit. Electing large partnerships, see instructions | | | 13 | |

General Instructions

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

Purpose of Form

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

Who Must Refigure the Investment Credit

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

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

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

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

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

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

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

Depreciation and Amortization (Including Information on Listed Property)

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

| | | |
|-------------------------|---|--------------------|
| Name(s) shown on return | Business or activity to which this form relates | Identifying number |
|-------------------------|---|--------------------|

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

| | | |
|---|-----------|-----------|
| 1 Maximum amount. See the instructions for a higher limit for certain businesses | 1 | \$105,000 |
| 2 Total cost of section 179 property placed in service (see instructions) | 2 | |
| 3 Threshold cost of section 179 property before reduction in limitation | 3 | \$420,000 |
| 4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- | 4 | |
| 5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5 | |
| (a) Description of property (b) Cost (business use only) (c) Elected cost | | |
| 6 | | |
| 7 Listed property. Enter the amount from line 29 | 7 | |
| 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 | 8 | |
| 9 Tentative deduction. Enter the smaller of line 5 or line 8. | 9 | |
| 10 Carryover of disallowed deduction from line 13 of your 2004 Form 4562 | 10 | |
| 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) | 11 | |
| 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 | 12 | |
| 13 Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶ | 13 | |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.
Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

| | | |
|--|-----------|--|
| 14 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions) | 14 | |
| 15 Property subject to section 168(f)(1) election | 15 | |
| 16 Other depreciation (including ACRS) | 16 | |

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)
Section A

| | | |
|--|-----------|--------------------------|
| 17 MACRS deductions for assets placed in service in tax years beginning before 2005 | 17 | |
| 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here | | <input type="checkbox"/> |

Section B—Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only—see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|---------------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property | | | | | | |
| b 5-year property | | | | | | |
| c 7-year property | | | | | | |
| d 10-year property | | | | | | |
| e 15-year property | | | | | | |
| f 20-year property | | | | | | |
| g 25-year property | | | 25 yrs. | | S/L | |
| h Residential rental property | | | 27.5 yrs. | MM | S/L | |
| i Nonresidential real property | | | 39 yrs. | MM | S/L | |

Section C—Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

| | | | | | | |
|-----------------------|--|--|---------|----|-----|--|
| 20a Class life | | | | | S/L | |
| b 12-year | | | 12 yrs. | | S/L | |
| c 40-year | | | 40 yrs. | MM | S/L | |

Part IV Summary (see instructions)

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

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

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

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

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

| (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/investment use percentage | (d) Cost or other basis | (e) Basis for depreciation (business/investment use only) | (f) Recovery period | (g) Method/Convention | (h) Depreciation deduction | (i) Elected section 179 cost |
|---|-------------------------------|---|----------------------------|--|------------------------|--------------------------|-------------------------------|---------------------------------|
| 25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) | | | | | | 25 | | |
| 26 Property used more than 50% in a qualified business use: | | % | | | | | | |
| | | % | | | | | | |
| | | % | | | | | | |
| 27 Property used 50% or less in a qualified business use: | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| | | % | | | | S/L - | | |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1. | | | | | | | 28 | |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1. | | | | | | | | 29 |

Section B—Information on Use of Vehicles

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

| | (a) Vehicle 1 | | (b) Vehicle 2 | | (c) Vehicle 3 | | (d) Vehicle 4 | | (e) Vehicle 5 | | (f) Vehicle 6 | |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| | Yes | No |
| 30 Total business/investment miles driven during the year (do not include commuting miles) | | | | | | | | | | | | |
| 31 Total commuting miles driven during the year | | | | | | | | | | | | |
| 32 Total other personal (noncommuting) miles driven | | | | | | | | | | | | |
| 33 Total miles driven during the year. Add lines 30 through 32 | | | | | | | | | | | | |
| 34 Was the vehicle available for personal use during off-duty hours? | | | | | | | | | | | | |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? | | | | | | | | | | | | |
| 36 Is another vehicle available for personal use? | | | | | | | | | | | | |

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

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

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

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

Part VI Amortization

| (a) Description of costs | (b) Date amortization begins | (c) Amortizable amount | (d) Code section | (e) Amortization period or percentage | (f) Amortization for this year |
|---|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2005 tax year (see instructions): | | | | | |
| | | | | | |
| 43 Amortization of costs that began before your 2005 tax year. | | | | | 43 |
| 44 Total. Add amounts in column (f). See the instructions for where to report. | | | | | 44 |

Casualties and Thefts

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

Name(s) shown on tax return _____

Identifying number _____

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

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

- Property **A** _____
- Property **B** _____
- Property **C** _____
- Property **D** _____

| | Properties | | | |
|--|------------|---|---|---|
| | A | B | C | D |
| 2 Cost or other basis of each property | 2 | | | |
| 3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) | 3 | | | |
| Note: If line 2 is more than line 3, skip line 4. | | | | |
| 4 Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year. | 4 | | | |
| 5 Fair market value before casualty or theft | 5 | | | |
| 6 Fair market value after casualty or theft | 6 | | | |
| 7 Subtract line 6 from line 5 | 7 | | | |
| 8 Enter the smaller of line 2 or line 7 | 8 | | | |
| 9 Subtract line 3 from line 8. If zero or less, enter -0- | 9 | | | |
| 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D | 10 | | | |
| 11 Enter the smaller of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0- | 11 | | | |
| 12 Subtract line 11 from line 10 | 12 | | | |
| Caution: Use only one Form 4684 for lines 13 through 21. | | | | |
| 13 Add the amounts on line 12 of all Forms 4684 | 13 | | | |
| 14 Add the amounts on line 4 of all Forms 4684 | 14 | | | |
| 15 <ul style="list-style-type: none"> • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. | 15 | | | |
| 16 If line 14 is less than line 13, enter the difference | 16 | | | |
| 17 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11. | 17 | | | |
| 18 Is line 17 less than line 16? <input type="checkbox"/> No. Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return. <input type="checkbox"/> Yes. Subtract line 17 from line 16. | 18 | | | |
| 19 Enter 10% of your adjusted gross income from Form 1040, line 38. Estates and trusts, see instructions | 19 | | | |
| 20 Subtract line 19 from line 18. If zero or less, enter -0- | 20 | | | |
| 21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return | 21 | | | |

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

Identifying number

SECTION B—Business and Income-Producing Property

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

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

- Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 23-31 for cost, insurance, gain, market value, and loss.

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

Summary table with columns for (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts.

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less, rows 32-35.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 36-42.

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

Department of the Treasury
Internal Revenue Service (99)

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

Name(s) shown on return

Identifying number

1 Enter the gross proceeds from sales or exchanges reported to you for 2005 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions). **1**

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

| (a) Description of property | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | (d) Gross sales price | (e) Depreciation allowed or allowable since acquisition | (f) Cost or other basis, plus improvements and expense of sale | (g) Gain or (loss) Subtract (f) from the sum of (d) and (e) |
|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| 2 | | | | | | |
| | | | | | | |
| | | | | | | |

- 3** Gain, if any, from Form 4684, line 42 **3**
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**
- 6** Gain, if any, from line 32, from other than casualty or theft **6**
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7**

Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years (see instructions) **8**
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions). **9**

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

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

- 11** Loss, if any, from line 7. **11** ()
- 12** Gain, if any, from line 7 or amount from line 8, if applicable **12**
- 13** Gain, if any, from line 31 **13**
- 14** Net gain or (loss) from Form 4684, lines 34 and 41a **14**
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36 **15**
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 **16**
- 17** Combine lines 10 through 16 **17**

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:

- a** If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18a." See instructions **18a**
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14. **18b**

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

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) |
|---|--------------------------------------|----------------------------------|
| A | | |
| B | | |
| C | | |
| D | | |

| These columns relate to the properties on lines 19A through 19D. ► | | Property A | Property B | Property C | Property D |
|---|------------|------------|------------|------------|------------|
| 20 Gross sales price (Note: See line 1 before completing) | 20 | | | | |
| 21 Cost or other basis plus expense of sale | 21 | | | | |
| 22 Depreciation (or depletion) allowed or allowable | 22 | | | | |
| 23 Adjusted basis. Subtract line 22 from line 21 | 23 | | | | |
| 24 Total gain. Subtract line 23 from line 20 | 24 | | | | |
| 25 If section 1245 property: | | | | | |
| a Depreciation allowed or allowable from line 22 | 25a | | | | |
| b Enter the smaller of line 24 or 25a | 25b | | | | |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | | | |
| a Additional depreciation after 1975 (see instructions) | 26a | | | | |
| b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions) | 26b | | | | |
| c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e | 26c | | | | |
| d Additional depreciation after 1969 and before 1976 | 26d | | | | |
| e Enter the smaller of line 26c or 26d | 26e | | | | |
| f Section 291 amount (corporations only) | 26f | | | | |
| g Add lines 26b, 26e, and 26f | 26g | | | | |
| 27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership). | | | | | |
| a Soil, water, and land clearing expenses | 27a | | | | |
| b Line 27a multiplied by applicable percentage (see instructions) | 27b | | | | |
| c Enter the smaller of line 24 or 27b | 27c | | | | |
| 28 If section 1254 property: | | | | | |
| a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions) | 28a | | | | |
| b Enter the smaller of line 24 or 28a | 28b | | | | |
| 29 If section 1255 property: | | | | | |
| a Applicable percentage of payments excluded from income under section 126 (see instructions) | 29a | | | | |
| b Enter the smaller of line 24 or 29a (see instructions) | 29b | | | | |

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

| | | |
|---|-----------|--|
| 30 Total gains for all properties. Add property columns A through D, line 24 | 30 | |
| 31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 | 31 | |
| 32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 36. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

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

| | (a) Section 179 | (b) Section 280F(b)(2) |
|---|-----------------|------------------------|
| 33 Section 179 expense deduction or depreciation allowable in prior years | 33 | |
| 34 Recomputed depreciation (see instructions) | 34 | |
| 35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35 | |

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

(Rev. December 2005)

▶ See separate instructions.

File In Duplicate
(see **When and Where To File** in the instructions)

Department of the Treasury
Internal Revenue Service

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

| | |
|---|---|
| Name of person filing this return | A Identifying number |
| Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) | B Category of filer (See instructions. Check applicable box(es): 1 (repealed) 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> |
| City or town, state, and ZIP code | C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period % |
| Filer's tax year beginning _____, 20____, and ending _____, 20____ | |

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

| (1) Name | (2) Address | (3) Identifying number | (4) Check applicable box(es) | | |
|----------|-------------|------------------------|------------------------------|---------|----------|
| | | | Shareholder | Officer | Director |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

| | | | | | |
|--|-------------------------------|---|-------------------------------|--|--|
| 1a Name and address of foreign corporation | | | | b Employer identification number, if any | |
| | | | | c Country under whose laws incorporated | |
| d Date of incorporation | e Principal place of business | f Principal business activity code number | g Principal business activity | h Functional currency | |

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

| | | |
|---|--|---|
| a Name, address, and identifying number of branch office or agent (if any) in the United States | b If a U.S. income tax return was filed, enter: | |
| | (i) Taxable income or (loss) | (ii) U.S. income tax paid (after all credits) |
| | | |
| c Name and address of foreign corporation's statutory or resident agent in country of incorporation | d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different | |

| Schedule A Stock of the Foreign Corporation | | |
|---|---|--------------------------------------|
| (a) Description of each class of stock | (b) Number of shares issued and outstanding | |
| | (i) Beginning of annual accounting period | (ii) End of annual accounting period |
| | | |
| | | |
| | | |
| | | |

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

| | (a) Name of country or U.S. possession | Amount of tax | | |
|----------|---|----------------------------|------------------------|------------------------|
| | | (b) In foreign currency | (c) Conversion rate | (d) In U.S. dollars |
| 1 | U.S. | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | Total | | | |

Schedule F Balance Sheet

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

| Assets | | (a) | (b) |
|---|---|---------------------------------------|---------------------------------|
| | | Beginning of annual accounting period | End of annual accounting period |
| 1 | Cash | 1 | |
| 2a | Trade notes and accounts receivable | 2a | |
| b | Less allowance for bad debts | 2b | () () |
| 3 | Inventories | 3 | |
| 4 | Other current assets (attach schedule) | 4 | |
| 5 | Loans to shareholders and other related persons | 5 | |
| 6 | Investment in subsidiaries (attach schedule) | 6 | |
| 7 | Other investments (attach schedule) | 7 | |
| 8a | Buildings and other depreciable assets | 8a | |
| b | Less accumulated depreciation | 8b | () () |
| 9a | Depletable assets | 9a | |
| b | Less accumulated depletion | 9b | () () |
| 10 | Land (net of any amortization) | 10 | |
| 11 | Intangible assets: | | |
| a | Goodwill | 11a | |
| b | Organization costs | 11b | |
| c | Patents, trademarks, and other intangible assets | 11c | |
| d | Less accumulated amortization for lines 11a, b, and c | 11d | () () |
| 12 | Other assets (attach schedule) | 12 | |
| 13 | Total assets | 13 | |
| Liabilities and Shareholders' Equity | | | |
| 14 | Accounts payable | 14 | |
| 15 | Other current liabilities (attach schedule) | 15 | |
| 16 | Loans from shareholders and other related persons | 16 | |
| 17 | Other liabilities (attach schedule) | 17 | |
| 18 | Capital stock: | | |
| a | Preferred stock | 18a | |
| b | Common stock | 18b | |
| 19 | Paid-in or capital surplus (attach reconciliation) | 19 | |
| 20 | Retained earnings | 20 | |
| 21 | Less cost of treasury stock | 21 | () () |
| 22 | Total liabilities and shareholders' equity | 22 | |

Schedule G Other Information

Yes No

- 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? Yes No
If "Yes," see the instructions for required attachment.
- 2 During the tax year, did the foreign corporation own an interest in any trust? Yes No
- 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? Yes No
If "Yes," you are generally required to attach Form 8858 for each entity (see instructions).

Schedule H Current Earnings and Profits (see instructions)

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

| | | | | |
|--|----------------------|-------------------------|-----------|--|
| 1 Current year net income or (loss) per foreign books of account | | | 1 | |
| 2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions): | Net Additions | Net Subtractions | | |
| a Capital gains or losses | | | | |
| b Depreciation and amortization | | | | |
| c Depletion | | | | |
| d Investment or incentive allowance | | | | |
| e Charges to statutory reserves. | | | | |
| f Inventory adjustments | | | | |
| g Taxes. | | | | |
| h Other (attach schedule) | | | | |
| 3 Total net additions | | | | |
| 4 Total net subtractions | | | | |
| 5a Current earnings and profits (line 1 plus line 3 minus line 4) | | | 5a | |
| b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) | | | 5b | |
| c Combine lines 5a and 5b | | | 5c | |
| d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) | | | 5d | |

Enter exchange rate used for line 5d ►

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

| | | | | |
|---|--|--|----------|--|
| 1 Subpart F income (line 38b, Worksheet A in the instructions) | | | 1 | |
| 2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) | | | 2 | |
| 3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) | | | 3 | |
| 4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) | | | 4 | |
| 5 Factoring income | | | 5 | |
| 6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions. | | | 6 | |
| 7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) | | | 7 | |
| 8 Exchange gain or (loss) on a distribution of previously taxed income | | | 8 | |

Yes No

- Was any income of the foreign corporation blocked? Yes No
- Did any such income become unblocked during the tax year (see section 964(b))?. Yes No

If the answer to either question is "Yes," attach an explanation.

International Boycott Report

For tax year beginning , 20 ,
and ending , 20

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

Name _____ Identifying number _____

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

City or town, state, and ZIP code

Address of service center where your tax return is filed

Type of filer (check one):

- Individual Partnership Corporation Trust Estate Other

1 Individuals—Enter adjusted gross income from your tax return (see page 2 of instructions)

2 Partnerships and corporations:

- a Partnerships—Enter each partner's name and identifying number.
- b Corporations—Enter the name and employer identification number of each member of the controlled group (as defined in section 993(a)(3)). Do not list members included in the consolidated return; instead, attach a copy of Form 851. List all other members of the controlled group not included in the consolidated return.

If you list any corporations below or if you attach Form 851, you must designate a common tax year. Enter on line 4b the name and employer identification number of the corporation whose tax year is designated.

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

If more space is needed, attach additional sheets and check this box

| | Code | Description |
|---|------|-------------|
| c Enter principal business activity code and description (see instructions) | | |
| d IC-DISCs—Enter principal product or service code and description (see instructions) | | |

3 Partnerships—Each partnership filing Form 5713 must give the following information:

- a Partnership's total assets (see instructions)
- b Partnership's ordinary income (see instructions)

4 Corporations—Each corporation filing Form 5713 must give the following information:

- a Type of form filed (Form 1120, 1120-F, 1120-FSC, 1120-IC-DISC, 1120-L, 1120-PC, etc.)
- b Common tax year election (see page 2 of instructions)
 - (1) Name of corporation ▶
 - (2) Employer identification number
 - (3) Common tax year beginning , 20 , and ending , 20
- c Corporations filing this form enter:
 - (1) Total assets (see instructions)
 - (2) Taxable income before net operating loss and special deductions (see instructions)

5 Estates or trusts—Enter total income (Form 1041, page 1)

6 Enter the total amount (before reduction for boycott participation or cooperation) of the following tax benefits (see instructions):

- a Foreign tax credit
- b Deferral of earnings of controlled foreign corporations
- c Deferral of IC-DISC income
- d FSC exempt foreign trade income
- e Foreign trade income qualifying for the extraterritorial income exclusion

**Please
Sign
Here**

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

▶ Signature _____ Date _____ Title _____

| | Yes | No |
|--|-----|----|
| 7a Are you a U.S. shareholder (as defined in section 951(b)) of any foreign corporation (including a FSC that does not use the administrative pricing rules) that had operations reportable under section 999(a)? | | |
| b If the answer to question 7a is "Yes," is any foreign corporation a controlled foreign corporation (as defined in section 957(a))? | | |
| c Do you own any stock of an IC-DISC? | | |
| d Do you claim any foreign tax credit? | | |
| e Do you control (within the meaning of section 304(c)) any corporation (other than a corporation included in this report) that has operations reportable under section 999(a)? | | |
| If "Yes," did that corporation participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year? | | |
| f Are you controlled (within the meaning of section 304(c)) by any person (other than a person included in this report) who has operations reportable under section 999(a)? | | |
| If "Yes," did that person participate in or cooperate with an international boycott at any time during its tax year that ends with or within your tax year? | | |
| g Are you treated under section 671 as the owner of a trust that has reportable operations under section 999(a)? | | |
| h Are you a partner in a partnership that has reportable operations under section 999(a)? | | |
| i Are you a foreign sales corporation (FSC) (as defined in section 922(a), as in effect before its repeal)? | | |
| j Are you excluding extraterritorial income (defined in section 114(e)) from gross income? | | |

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

| | Yes | No |
|---|-----|----|
| 8 Boycott of Israel —Did you have any operations in or related to any country (or with the government, a company, or a national of that country) associated in carrying out the boycott of Israel which is on the list maintained by the Secretary of the Treasury under section 999(a)(3)? (See Boycotting Countries on page 2 of the instructions.) | | |
| If "Yes," complete the following table. If more space is needed, attach additional sheets using the exact format and check this box <input type="checkbox"/> | | |

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|------------------------|---|-----------------------------|--------------------|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
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| o | | | | |

9 Nonlisted countries boycotting Israel—Did you have operations in any nonlisted country which you know or have reason to know requires participation in or cooperation with an international boycott directed against Israel? Yes No
 If “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|------------------------|---|-----------------------------|--------------------|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
| h | | | | |

10 Boycotts other than the boycott of Israel—Did you have operations in any other country which you know or have reason to know requires participation in or cooperation with an international boycott other than the boycott of Israel? Yes No
 If “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box

| Name of country (1) | Identifying number of person having operations (2) | Principal business activity | | IC-DISCs only—Enter product code (5) |
|------------------------|---|-----------------------------|--------------------|---|
| | | Code (3) | Description (4) | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g | | | | |
| h | | | | |

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

12 Did you participate in or cooperate with an international boycott? Yes No
 If “Yes,” attach a copy (in English) of any and all boycott clauses agreed to, and attach a general statement of the agreement. If the agreement was in a form other than a written agreement, attach a separate sheet explaining the nature and form of any and all such agreements. (See page 4 of instructions.)

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

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

| Requests | | Agreements | |
|----------|----|------------|----|
| Yes | No | Yes | No |

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

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

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

b Requests and agreements—If the answer to any part of 13a is “Yes,” complete the following table. If more space is needed, attach additional sheets using the exact format and check this box.

| Name of country (1) | Identifying number of person receiving the request or having the agreement (2) | Principal business activity | | IC-DISCs only—Enter product code (5) | Type of cooperation or participation | | | |
|------------------------|---|-----------------------------|--------------------|---|--------------------------------------|-------------|----------------------|-------------|
| | | Code (3) | Description (4) | | Number of requests | | Number of agreements | |
| | | | | | Total (6) | Code (7) | Total (8) | Code (9) |
| a | | | | | | | | |
| b | | | | | | | | |
| c | | | | | | | | |
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Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

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

| 1 | Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who began work for you before the applicable date in the instructions, are certified (if required) as members of a targeted group, and: | | | | | | | | | | | |
|---|--|--|---------------|--|---|---|--|--|--|--|----------|--|
| a | Worked for you at least 120 hours but fewer than 400 hours \$ × 25% (.25) | 1a | | | | | | | | | | |
| b | Worked for you at least 400 hours \$ × 40% (.40) | 1b | | | | | | | | | | |
| 2 | Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages | 2 | | | | | | | | | | |
| 3 | <table border="1"> <thead> <tr> <th>Work opportunity credits from pass-through entities:</th> <th>If you are a—</th> <th>Then enter the total of the current year credits from—</th> </tr> </thead> <tbody> <tr> <td rowspan="4">a Shareholder b Partner c Beneficiary d Patron</td> <td rowspan="4">}</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or J</td> </tr> <tr> <td>Schedule K-1 (Form 1065), box 15, code F, G, or J.</td> </tr> <tr> <td>Schedule K-1 (Form 1041), box 13, code F</td> </tr> <tr> <td>Written statement from cooperative</td> </tr> </tbody> </table> | Work opportunity credits from pass-through entities: | If you are a— | Then enter the total of the current year credits from— | a Shareholder b Partner c Beneficiary d Patron | } | Schedule K-1 (Form 1120S), box 13, code F, G, or J | Schedule K-1 (Form 1065), box 15, code F, G, or J. | Schedule K-1 (Form 1041), box 13, code F | Written statement from cooperative | 3 | |
| Work opportunity credits from pass-through entities: | If you are a— | Then enter the total of the current year credits from— | | | | | | | | | | |
| a Shareholder b Partner c Beneficiary d Patron | } | Schedule K-1 (Form 1120S), box 13, code F, G, or J | | | | | | | | | | |
| | | Schedule K-1 (Form 1065), box 15, code F, G, or J. | | | | | | | | | | |
| | | Schedule K-1 (Form 1041), box 13, code F | | | | | | | | | | |
| | | Written statement from cooperative | | | | | | | | | | |
| 4 | Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) | 4 | | | | | | | | | | |

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

| | | | |
|-----------|---|-----------|----------|
| 5 | Regular tax before credits: | | |
| | • Individuals. Enter the amount from Form 1040, line 44 | } | 5 |
| | • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | |
| | • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | |
| 6 | Alternative minimum tax: | | |
| | • Individuals. Enter the amount from Form 6251, line 35 | } | 6 |
| | • Corporations. Enter the amount from Form 4626, line 14 | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | |
| 7 | Add lines 5 and 6 | 7 | |
| 8a | Foreign tax credit | 8a | |
| b | Credits from Form 1040, lines 48 through 54 | 8b | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 8c | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 8d | |
| e | Other specified credits (see instructions) | 8e | |
| f | Add lines 8a through 8e | 8f | |
| 9 | Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 | 9 | |
| 10 | Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0- | 10 | |
| 11 | Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) | 11 | |
| 12 | Tentative minimum tax (see instructions) | 12 | |
| 13 | Enter the greater of line 11 or line 12 | 13 | |
| 14 | Subtract line 13 from line 9. If zero or less, enter -0- | 14 | |
| 15 | Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions | 15 | |

Credits for Employers Affected by Hurricane Katrina, Rita, or Wilma

▶ Attach to your tax return.

Identifying number

SECTION A. Employee Retention Credit (see instructions)

| | | | | | | | | | | | | | | |
|--|--|--|----------------------------|--|------------------------|---|----------------------------|--|-----------------------|------------------------------------|--|--|--|----------|
| <p>1a Employers affected by Hurricane Katrina, enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006, while the business was inoperable . . .</p> | 1a | | | | | | | | | | | | | |
| <p>b Employers affected by Hurricane Rita, enter the total qualified wages paid or incurred after September 23, 2005, and before January 1, 2006, while the business was inoperable</p> | 1b | | | | | | | | | | | | | |
| <p>c Employers affected by Hurricane Wilma, enter the total qualified wages paid or incurred after October 23, 2005, and before January 1, 2006, while the business was inoperable</p> | 1c | | | | | | | | | | | | | |
| <p>d Add amounts from lines 1a, 1b, and 1c</p> | 1d | | | | | | | | | | | | | |
| <p>2 Enter 40% of line 1d. You must subtract this amount from your deduction for salaries and wages</p> | | | | 2 | | | | | | | | | | |
| <p>3 Employee retention credit(s) from pass-through entities:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: center;">If you are a—</td> <td style="width: 80%;">Then enter the total of the current year credits from—</td> </tr> <tr> <td>a Shareholder . . .</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner . . .</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Beneficiary . . .</td> <td>Schedule K-1 (Form 1041), box 13, code R</td> </tr> <tr> <td>d Patron . . .</td> <td>Written statement from cooperative</td> </tr> </table> | If you are a— | Then enter the total of the current year credits from— | a Shareholder . . . | Schedule K-1 (Form 1120S), box 13, code F, G, or U | b Partner . . . | Schedule K-1 (Form 1065), box 15, code F, G, or U | c Beneficiary . . . | Schedule K-1 (Form 1041), box 13, code R | d Patron . . . | Written statement from cooperative | | | | 3 |
| If you are a— | Then enter the total of the current year credits from— | | | | | | | | | | | | | |
| a Shareholder . . . | Schedule K-1 (Form 1120S), box 13, code F, G, or U | | | | | | | | | | | | | |
| b Partner . . . | Schedule K-1 (Form 1065), box 15, code F, G, or U | | | | | | | | | | | | | |
| c Beneficiary . . . | Schedule K-1 (Form 1041), box 13, code R | | | | | | | | | | | | | |
| d Patron . . . | Written statement from cooperative | | | | | | | | | | | | | |
| <p>4 Current year credit. Add lines 2 and 3. Report this amount on Form 3800, line 1z. If you have a credit from Section B, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions</p> | | | | 4 | | | | | | | | | | |

SECTION B. Hurricane Katrina Housing Credit (see instructions)

| | | | | | | | | | | | | | | |
|---|--|--|----------------------------|--|------------------------|---|----------------------------|--|-----------------------|------------------------------------|--|--|--|----------|
| <p>5 Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from January 1, 2006, through July 1, 2006 (see instructions)</p> | | | | 5 | | | | | | | | | | |
| <p>6 Enter 30% of line 5. You must subtract this amount from your deduction for salaries and wages</p> | | | | 6 | | | | | | | | | | |
| <p>7 Hurricane Katrina housing credit(s) from pass-through entities:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; text-align: center;">If you are a—</td> <td style="width: 80%;">Then enter the total of the current year credits from—</td> </tr> <tr> <td>a Shareholder . . .</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner . . .</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Beneficiary . . .</td> <td>Schedule K-1 (Form 1041), box 13, code R</td> </tr> <tr> <td>d Patron . . .</td> <td>Written statement from cooperative</td> </tr> </table> | If you are a— | Then enter the total of the current year credits from— | a Shareholder . . . | Schedule K-1 (Form 1120S), box 13, code F, G, or U | b Partner . . . | Schedule K-1 (Form 1065), box 15, code F, G, or U | c Beneficiary . . . | Schedule K-1 (Form 1041), box 13, code R | d Patron . . . | Written statement from cooperative | | | | 7 |
| If you are a— | Then enter the total of the current year credits from— | | | | | | | | | | | | | |
| a Shareholder . . . | Schedule K-1 (Form 1120S), box 13, code F, G, or U | | | | | | | | | | | | | |
| b Partner . . . | Schedule K-1 (Form 1065), box 15, code F, G, or U | | | | | | | | | | | | | |
| c Beneficiary . . . | Schedule K-1 (Form 1041), box 13, code R | | | | | | | | | | | | | |
| d Patron . . . | Written statement from cooperative | | | | | | | | | | | | | |
| <p>8 Current year credit. Add lines 6 and 7. Report this amount on Form 3800, line 1z. If you have a credit from Section A, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions</p> | | | | 8 | | | | | | | | | | |

Installment Sale Income

Department of the Treasury
Internal Revenue Service

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

2005
Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

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

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

| | | | |
|----|---|----|--|
| 5 | Selling price including mortgages and other debts. Do not include interest whether stated or unstated | 5 | |
| 6 | Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions) | 6 | |
| 7 | Subtract line 6 from line 5 | 7 | |
| 8 | Cost or other basis of property sold | 8 | |
| 9 | Depreciation allowed or allowable | 9 | |
| 10 | Adjusted basis. Subtract line 9 from line 8 | 10 | |
| 11 | Commissions and other expenses of sale | 11 | |
| 12 | Income recapture from Form 4797, Part III (see instructions) | 12 | |
| 13 | Add lines 10, 11, and 12 | 13 | |
| 14 | Subtract line 13 from line 5. If zero or less, do not complete the rest of this form (see instructions) | 14 | |
| 15 | If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0- | 15 | |
| 16 | Gross profit. Subtract line 15 from line 14 | 16 | |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0- | 17 | |
| 18 | Contract price. Add line 7 and line 17 | 18 | |

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

| | | | |
|----|---|----|--|
| 19 | Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions | 19 | |
| 20 | If this is the year of sale, enter the amount from line 17. Otherwise, enter -0- | 20 | |
| 21 | Payments received during year (see instructions). Do not include interest, whether stated or unstated | 21 | |
| 22 | Add lines 20 and 21 | 22 | |
| 23 | Payments received in prior years (see instructions). Do not include interest, whether stated or unstated | 23 | |
| 24 | Installment sale income. Multiply line 22 by line 19 | 24 | |
| 25 | Enter the part of line 24 that is ordinary income under the recapture rules (see instructions) | 25 | |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions) | 26 | |

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

- 27 Name, address, and taxpayer identifying number of related party
- 28 Did the related party resell or dispose of the property ("second disposition") during this tax year?. . . . Yes No
- 29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**
 - a The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / /
 - b The first disposition was a sale or exchange of stock to the issuing corporation.
 - c The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.
 - d The second disposition occurred after the death of the original seller or buyer.
 - e It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions).
- 30 Selling price of property sold by related party (see instructions)
- 31 Enter contract price from line 18 for year of first sale
- 32 Enter the **smaller** of line 30 or line 31
- 33 Total payments received by the end of your 2005 tax year (see instructions)
- 34 Subtract line 33 from line 32. If zero or less, enter -0-
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale
- 36 Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)
- 37 Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)

Credit for Alcohol Used as Fuel

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Caution:

- See What's New on page 2 for important changes to this credit.
- You cannot claim any amounts on Form 6478 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Part I Current Year Credit

| Type of Alcohol Fuel | (a) Number of Gallons of Alcohol Sold or Used | (b) * Rate * | (c) Column (a) x Column (b) |
|---|--|-----------------|--------------------------------|
| 1 Qualified ethanol fuel production (in gallons) (see instructions for election) | 1 | \$.10 | |
| 2 Alcohol 190 proof or greater and alcohol 190 proof or greater in fuel mixtures | 2 | \$.51 | |
| 3 Alcohol less than 190 proof but at least 150 proof and alcohol less than 190 proof but at least 150 proof in fuel mixtures | 3 | \$.3778 | |
| 4 Alcohol fuel credit(s) from a partnership, S corporation, estate, trust, or cooperative (see instructions) | | | 4 |
| 5 Add lines 1 through 4, column (c) | | | 5 |
| 6 Alcohol fuel credit included on line 5 from passive activities (see instructions) | | | 6 |
| 7 Subtract line 6 from line 5 | | | 7 |
| 8 Alcohol fuel credit allowed for 2005 from a passive activity (see instructions) | | | 8 |
| 9 Carryback of alcohol fuel credit from 2006 (see instructions) | | | 9 |
| 10 Current year credit. Add lines 7 through 9 | | | 10 |

*Only the rate for ethanol is shown. See instructions for lines 2 and 3 for rates for alcohol other than ethanol.

Part II Allowable Credit **Caution:** If you have both an alcohol fuel credit and a credit from section B of Form 8835, do not complete Part II below. Instead, go to Form 8835 (see instructions).

| | | | | |
|--|-----|--|-----|--|
| 11 Regular tax before credits (see instructions) | | | 11 | |
| 12 Alternative minimum tax (see instructions) | | | 12 | |
| 13 Add lines 11 and 12 | | | 13 | |
| 14a Foreign tax credit | 14a | | | |
| b Credits from Form 1040, lines 48 through 54 | 14b | | | |
| c Possessions tax credit (Form 5735, line 17 or 27) | 14c | | | |
| d Nonconventional source fuel credit (Form 8907, line 23) | 14d | | | |
| e Other specified credits (see instructions) | 14e | | | |
| f Add lines 14a through 14e. | | | 14f | |
| 15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20 | | | 15 | |
| 16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0- | 16 | | | |
| 17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) | | | 17 | |
| 18 Subtract line 17 from line 15. If zero or less, enter -0- | | | 18 | |
| 19 General business credit (see instructions) | | | 19 | |
| 20 Subtract line 19 from line 18. If zero or less, enter -0- | | | 20 | |
| 21 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions | | | 21 | |

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

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

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

| | | | | |
|-----------|--|-----------|--|---|
| 1 | Certain amounts paid or incurred to energy consortia after August 8, 2005 (see instructions) | 1 | | |
| 2 | Basic research payments to qualified organizations (see instructions) | 2 | | |
| 3 | Qualified organization base period amount | 3 | | |
| 4 | Subtract line 3 from line 2. If zero or less, enter -0- | 4 | | |
| 5 | Wages for qualified services (do not include wages used in figuring the work opportunity credit). | 5 | | |
| 6 | Cost of supplies | 6 | | |
| 7 | Rental or lease costs of computers (see instructions) | 7 | | |
| 8 | Enter the applicable percentage of contract research expenses (see instructions) | 8 | | |
| 9 | Total qualified research expenses. Add lines 5 through 8 | 9 | | |
| 10 | Enter fixed-base percentage, but not more than 16% (see instructions) | 10 | | % |
| 11 | Enter average annual gross receipts (see instructions) | 11 | | |
| 12 | Multiply line 11 by the percentage on line 10. | 12 | | |
| 13 | Subtract line 12 from line 9. If zero or less, enter -0- | 13 | | |
| 14 | Multiply line 9 by 50% (.50) | 14 | | |
| 15 | Enter the smaller of line 13 or line 14 | 15 | | |
| 16 | Add lines 1, 4, and 15 | 16 | | |
| 17 | Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 16 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 16 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C. | 17 | | |

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

| | | | | |
|-----------|--|-----------|--|--|
| 18 | Certain amounts paid or incurred to energy consortia after August 8, 2005 (see the line 1 instructions) | 18 | | |
| 19 | Basic research payments to qualified organizations (see the line 2 instructions) | 19 | | |
| 20 | Qualified organization base period amount (see the line 3 instructions) | 20 | | |
| 21 | Subtract line 20 from line 19. If zero or less, enter -0- | 21 | | |
| 22 | Multiply line 21 by 20% (.20) | 22 | | |
| 23 | Wages for qualified services (do not include wages used in figuring the work opportunity credit). | 23 | | |
| 24 | Cost of supplies | 24 | | |
| 25 | Rental or lease costs of computers (see the line 7 instructions) | 25 | | |
| 26 | Enter the applicable percentage of contract research expenses (see the line 8 instructions) | 26 | | |
| 27 | Total qualified research expenses. Add lines 23 through 26. | 27 | | |
| 28 | Enter average annual gross receipts (see the line 11 instructions) | 28 | | |
| 29 | Multiply line 28 by 1% (.01) | 29 | | |
| 30 | Subtract line 29 from line 27. If zero or less, enter -0- | 30 | | |
| 31 | Multiply line 28 by 1.5% (.015) | 31 | | |
| 32 | Subtract line 31 from line 27. If zero or less, enter -0- | 32 | | |
| 33 | Subtract line 32 from line 30 | 33 | | |
| 34 | Multiply line 28 by 2% (.02) | 34 | | |
| 35 | Subtract line 34 from line 27. If zero or less, enter -0- | 35 | | |
| 36 | Subtract line 35 from line 32 | 36 | | |
| 37 | Multiply line 33 by 2.65% (.0265) | 37 | | |
| 38 | Multiply line 36 by 3.2% (.032) | 38 | | |
| 39 | Multiply line 35 by 3.75% (.0375) | 39 | | |
| 40 | Add lines 18, 22, 37, 38, and 39. | 40 | | |
| 41 | Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 40, and see the line 17 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 40 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space | 41 | | |

Section C—Current Year Credit for Increasing Research Activities

| | | | | |
|---|---|------------|--|--|
| 42 | Pass-through research credit(s) from a partnership, S corporation, estate, or trust | 42 | | |
| 43 | Current year credit. Add line 17 or line 41 to line 42, and go to Part II | 43 | | |
| Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.) | | | | |
| 44 | Regular tax (see instructions) | 44 | | |
| 45 | Alternative minimum tax (see instructions) | 45 | | |
| 46 | Add lines 44 and 45 | 46 | | |
| 47a | Foreign tax credit | 47a | | |
| b | Credits from Form 1040, lines 48 through 54 | 47b | | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 47c | | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 47d | | |
| e | Other specified credits (see instructions) | 47e | | |
| f | Add lines 47a through 47e | 47f | | |
| 48 | Net income tax. Subtract line 47f from line 46. If zero, skip lines 49 through 52 and enter -0- on line 53 | 48 | | |
| 49 | Net regular tax. Subtract line 47f from line 44. If zero or less, enter -0- | 49 | | |
| 50 | Enter 25% (.25) of the excess, if any, of line 49 over \$25,000 (see instructions) | 50 | | |
| 51 | Tentative minimum tax (see instructions) | 51 | | |
| 52 | Enter the greater of line 50 or line 51 | 52 | | |
| 53 | Subtract line 52 from line 48. If zero or less, enter -0- | 53 | | |
| 54 | Credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 43, line 53, or the amount from the formula in the instructions for line 54 here and on Form 1040, line 55; or Form 1041, Schedule G, line 2c. Corporations: Enter the smaller of line 43 or line 53 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; or the applicable line of other returns. If line 54 is smaller than line 43, see instructions | 54 | | |

General Instructions

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

What's New

- The credit for increasing research activities (research credit) is not allowed for amounts paid or incurred after December 31, 2005. However, pending legislation may allow the credit for later expenditures.
- Certain amounts paid or incurred to energy research consortia after August 8, 2005, are eligible for the research credit. See the line 1 instructions for further details.
- Amounts paid or incurred to certain small businesses, universities, and federal laboratories after August 8, 2005, can be treated as contract research expenses. See the line 8 instructions for further details.

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to

its income tax return. If allocating the credit, see the instructions for line 43.

Qualified Research

The research credit is generally allowed for expenditures paid or incurred for qualified research. *Qualified research* means research for which expenditures may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer's need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.

- Research in the social sciences, arts, or humanities.
- Research funded by another person (or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Temporary Regulations section 1.41-6T (Regulations section 1.141-6 for tax years beginning after December 31, 2004, and ending before May 24, 2005) for special rules related to:

- Aggregation of expenditures for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years.

For special rules concerning the allocation and apportionment of research and experimental expenditures between U.S. and foreign source income, see sections 861 through 864.

**Gains and Losses From Section 1256
 Contracts and Straddles**

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Check all applicable boxes (see instructions). **A** Mixed straddle election **C** Mixed straddle account election
B Straddle-by-straddle identification election **D** Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

| (a) Identification of account | (b) (Loss) | (c) Gain |
|---|------------|----------|
| 1 | | |
| 2 Add the amounts on line 1 in columns (b) and (c) | 2 () | |
| 3 Net gain or (loss). Combine line 2, columns (b) and (c) | | 3 |
| 4 Form 1099-B adjustments. See instructions and attach schedule | | 4 |
| 5 Combine lines 3 and 4 | | 5 |
| <i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i> | | |
| 6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number | | 6 |
| 7 Combine lines 5 and 6 | | 7 |
| 8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions) | | 8 |
| 9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions) | | 9 |

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.

Section A—Losses From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0- | (g) Unrecognized gain on offsetting positions | (h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0- |
|--|-----------------------------------|-----------------------------|-----------------------|--|--|---|---|
| 10 | | | | | | | |
| 11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) | | | | | | | 11a () |
| b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions) | | | | | | | 11b () |

Section B—Gains From Straddles

| (a) Description of property | (b) Date entered into or acquired | (c) Date closed out or sold | (d) Gross sales price | (e) Cost or other basis plus expense of sale | (f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0- |
|---|-----------------------------------|-----------------------------|-----------------------|--|--|
| 12 | | | | | |
| 13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) | | | | | 13a |
| b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions) | | | | | 13b |

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

| (a) Description of property | (b) Date acquired | (c) Fair market value on last business day of tax year | (d) Cost or other basis as adjusted | (e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0- |
|-----------------------------|-------------------|--|-------------------------------------|---|
| 14 | | | | |

Investor Reporting of Tax Shelter Registration Number

OMB No. 1545-0881

▶ **Attach to your tax return.**

▶ **If you received this form from a partnership, S corporation, or trust, see the instructions.**

Attachment
 Sequence No. **71**

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

What's New

After October 22, 2004, tax shelter registration numbers are no longer being issued. The American Jobs Creation Act of 2004 amended section 6111 to replace the tax shelter registration requirement with a new disclosure requirement for material advisors who provide material aid, assistance, or advice with respect to any reportable transaction. For more information, see Notice 2004-80, 2004-50 I.R.B. 963. However, Form 8271 must be filed for any year you claim or report income or a deduction, loss, credit, or other tax benefit from a registration-required tax shelter.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

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

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

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

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

Note. Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to

claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

Filing Form 8271

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

Furnishing Copies of Form 8271 to Investors

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

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

Disclosure Statement

Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement. See separate instructions.

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number shown on return

Part I General Information (see instructions)

| (a) Rev. Rul., Rev. Proc., etc. | (b) Item or Group of Items | (c) Detailed Description of Items | (d) Form or Schedule | (e) Line No. | (f) Amount |
|------------------------------------|-------------------------------|--------------------------------------|-------------------------|-----------------|---------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |

Part II Detailed Explanation (see instructions)

1

.....

.....

2

.....

.....

3

.....

.....

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

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

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

| | |
|---|---|
| <p>1 Name, address, and ZIP code of pass-through entity</p> | <p>2 Identifying number of pass-through entity</p> <hr/> <p>3 Tax year of pass-through entity <div style="text-align: center;">/ / to / /</div> </p> <hr/> <p>4 Internal Revenue Service Center where the pass-through entity filed its return</p> |
|---|---|

Noncash Charitable Contributions

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

OMB No. 1545-0908

Attachment
 Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

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

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

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

| 1 | (a) Name and address of the donee organization | (b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage.) |
|---|--|--|
| A | | |
| B | | |
| C | | |
| D | | |
| E | | |

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

| | (c) Date of the contribution | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) Fair market value (see instructions) | (h) Method used to determine the fair market value |
|---|------------------------------|---------------------------------------|---------------------------|------------------------------------|--|--|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ .
 If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):
- Name of charitable organization (donee) _____
- Address (number, street, and room or suite no.) _____
- City or town, state, and ZIP code _____
- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

- 3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

| | Yes | No |
|----|--------------------------|--------------------------|
| 3a | <input type="checkbox"/> | <input type="checkbox"/> |
| 3b | <input type="checkbox"/> | <input type="checkbox"/> |
| 3c | <input type="checkbox"/> | <input type="checkbox"/> |

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

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

- 4** Check the box that describes the type of property donated:
- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles** | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> Other |

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

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. If your total art contribution was \$20,000 or more, you must attach a complete copy of the signed appraisal. If your deduction for any donated property was more than \$500,000, you must attach a qualified appraisal of the property. See instructions.

| 5 | (a) Description of donated property (if you need more space, attach a separate statement) | (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift | (c) Appraised fair market value |
|----------|--|---|--|
| A | | | |
| B | | | |
| C | | | |
| D | | | |

| | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) For bargain sales, enter amount received | See instructions | |
|----------|--|----------------------------------|---|---|--|--|
| | | | | | (h) Amount claimed as a deduction | (i) Average trading price of securities |
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |

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

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

Signature of taxpayer (donor) ▶ _____

Date ▶ _____

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶ _____

Title ▶ _____

Date ▶ _____

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

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

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

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

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

| | | |
|---|---------------------------------------|------|
| Name of charitable organization (donee) | Employer identification number | |
| Address (number, street, and room or suite no.) | City or town, state, and ZIP code | |
| Authorized signature | Title | Date |

Report of a Sale or Exchange of Certain Partnership Interests

▶ Please print or type.

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

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

City or town, state, and ZIP code

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

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

Number and street (including apt. no.)

City or town, state, and ZIP code

Notice to Transferors: The information on this form has been supplied to the Internal Revenue Service. The transferor in a section 751(a) exchange is required to treat a portion of the gain realized from the exchange as ordinary income. For more details, see Pub. 541, Partnerships.

Statement by Transferor: The transferor in a section 751(a) exchange is required under Regulations section 1.751-1(a)(3) to attach a statement relating to the sale or exchange to his or her return. See Instructions to Transferors for more details.

Part II Transferee Information (Beneficial owner of the partnership interest immediately after the transfer of that interest)

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

Number and street (including apt. no.)

City or town, state, and ZIP code

Part III Date of Sale or Exchange of Partnership Interest ▶ / /

**Sign Here Only if You
 Are Filing This Form by
 Itself and Not With Form
 1065 or Form 1065-B**

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

| | |
|---|-----------------|
| ▶ _____ Signature of general partner or limited liability company member | ▶ _____ Date |
|---|-----------------|

General Instructions

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

Purpose of Form. Form 8308 is filed by a partnership to report the sale or exchange by a partner of all or part of a partnership interest where any money or other property received in exchange for the interest is attributable to unrealized receivables or inventory items (that is, where there has been a section 751(a) exchange).

Who Must File. A partnership must file a separate Form 8308 for each section 751(a) exchange of an interest in such partnership. See Regulations section 1.6050K-1.

Note: Form 8308 does not have to be filed if, under section 6045, Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, is required to be filed with respect to the sale or exchange.

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

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

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

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

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

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

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

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

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

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

Name(s) shown on return

Identifying number

Part I Current Year Credit

| | | | | | | | | | | | | | | | |
|---------------|---|---------------|--|---|--|---------------|--|-----------|--|---------------|--|--|--|---|--|
| 1 | Number of Forms 8609-A attached ▶ | | | | | | | | | | | | | | |
| 2 | Has there been a decrease in the qualified basis of any buildings since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification numbers (BINs) of the buildings that had a decreased basis. If you need more space, attach a schedule. (i) (ii) (iii) (iv) | | | | | | | | | | | | | | |
| 3 | Current year credit from attached Form(s) 8609-A (see instructions) | 3 | | | | | | | | | | | | | |
| 4 | Low-income housing credits from pass-through entities (if more than one entity, see instructions): <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">If you are a—</td> <td style="width: 50%;">Then enter the total of the current year credits from—</td> <td rowspan="3" style="width: 10%; text-align: center;">}</td> <td rowspan="3" style="width: 10%;"></td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, codes A and B</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code C</td> <td></td> <td></td> </tr> </table> EIN of pass-through entity | If you are a— | Then enter the total of the current year credits from— | } | | a Shareholder | Schedule K-1 (Form 1120S), box 13, codes A and B | b Partner | Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8 | c Beneficiary | Schedule K-1 (Form 1041), box 13, code C | | | 4 | |
| If you are a— | Then enter the total of the current year credits from— | } | | | | | | | | | | | | | |
| a Shareholder | Schedule K-1 (Form 1120S), box 13, codes A and B | | | | | | | | | | | | | | |
| b Partner | Schedule K-1 (Form 1065), box 15, codes A and B; or Schedule K-1 (Form 1065-B), box 8 | | | | | | | | | | | | | | |
| c Beneficiary | Schedule K-1 (Form 1041), box 13, code C | | | | | | | | | | | | | | |
| 5 | Add lines 3 and 4. See instructions to find out if you complete lines 6 through 17 or file Form 3800 | 5 | | | | | | | | | | | | | |
| 6 | Current year credit or passive activity credit (see instructions) | 6 | | | | | | | | | | | | | |

Part II Allowable Credit

| | | | |
|-----|--|-----|--|
| 7 | Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | 7 | |
| 8 | Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56. | 8 | |
| 9 | Add lines 7 and 8 | 9 | |
| 10a | Foreign tax credit | 10a | |
| b | Credits from Form 1040, lines 48 through 54 | 10b | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 10c | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 10d | |
| e | Other specified credits (see instructions) | 10e | |
| f | Add lines 10a through 10e | 10f | |
| 11 | Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | 11 | |
| 12 | Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0- | 12 | |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | 13 | |
| 14 | Tentative minimum tax (see instructions): <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | 14 | |
| 15 | Enter the greater of line 13 or line 14 | 15 | |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0-. | 16 | |
| 17 | Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions | 17 | |

**Asset Acquisition Statement
 Under Section 1060**

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

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

Check the box that identifies you:
 Purchaser Seller

Part I General Information

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

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

City or town, state, and ZIP code

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

Part II Original Statement of Assets Transferred

| 4 Assets | Aggregate fair market value (actual amount for Class I) | Allocation of sales price |
|------------------|---|---------------------------|
| Class I | \$ | \$ |
| Class II | \$ | \$ |
| Class III | \$ | \$ |
| Class IV | \$ | \$ |
| Class V | \$ | \$ |
| Class VI and VII | \$ | \$ |
| Total | \$ | \$ |

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a schedule that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Recapture of Low-Income Housing Credit

▶ **Attach to your return.**

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

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

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

| | | | |
|--|-----------|---|--|
| 1 Enter total credits reported on Form 8586 in prior years for this building | 1 | | |
| 2 Credits included on line 1 attributable to additions to qualified basis (see instructions). | 2 | | |
| 3 Credits subject to recapture. Subtract line 2 from line 1 | 3 | | |
| 4 Credit recapture percentage (see instructions) | 4 | . | |
| 5 Accelerated portion of credit. Multiply line 3 by line 4 | 5 | | |
| 6 Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) | 6 | . | |
| 7 Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. (Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.) | 7 | | |
| 8 Enter recapture amount from flow-through entity (see Note above) | 8 | | |
| 9 Enter the unused portion of the accelerated amount from line 7 (see instructions) | 9 | | |
| 10 Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- | 10 | | |
| 11 Enter interest on the line 10 recapture amount (see instructions) | 11 | | |
| 12 Total amount subject to recapture. Add lines 10 and 11 | 12 | | |
| 13 Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions) | 13 | | |
| 14 Recapture tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions | 14 | | |
| 15 Carryforward of the low-income housing credit attributable to this building. Subtract line 12 from line 13. If zero or less, enter -0- (see instructions) | 15 | | |

Only Section 42(j)(5) partnerships need to complete lines 16 and 17.

| | | | |
|--|-----------|--|--|
| 16 Enter interest on the line 7 recapture amount (see instructions) | 16 | | |
| 17 Total recapture. Add lines 7 and 16 (see instructions) | 17 | | |

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

OMB No. 1545-1002

Attachment Sequence No. **69**

▶ See separate instructions.

| | |
|---|--|
| Name of shareholder | Identifying number (see page 2 of instructions) |
| Number, street, and room or suite no. (If a P.O. box, see page 2 of instructions.) | Shareholder tax year: calendar year 20.... or other tax year beginning, 20.... and ending, 20.... |
| City or town, state, and ZIP code or country | |
| Check type of shareholder filing the return: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate | |
| Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) | Employer identification number (if any) |
| Address (Enter number, street, city or town, and country.) | Tax year of company or fund: calendar year 20.... or other tax year beginning, 20.... and ending, 20.... |

Part I Elections (See instructions.)

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

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

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

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

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

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

Complete a **separate Part IV** for each excess distribution (see instructions).

| | | | |
|------------|--|------------|--|
| 10a | Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions | 10a | |
| b | Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year). | 10b | |
| c | Divide line 10b by 3. (See instructions if the number of preceding tax years is less than 3.) | 10c | |
| d | Multiply line 10c by 125% (1.25) | 10d | |
| e | Subtract line 10d from line 10a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If zero or less and you did not dispose of stock during the tax year, do not complete the rest of Part IV. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return | 10e | |
| f | Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 11. If a loss, show it in brackets and do not complete line 11 | 10f | |
| 11a | Attach a statement for each distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution to each day in your holding period. Add all amounts that are allocated to days in each tax year. | | |
| b | Enter the total of the amounts determined in line 11a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC tax years). Enter these amounts on your income tax return as other income | 11b | |
| c | Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) | 11c | |
| d | Foreign tax credit. (See instructions.) | 11d | |
| e | Subtract line 11d from line 11c. Enter this amount on your income tax return as "additional tax." (See instructions.) | 11e | |
| f | Determine interest on each net increase in tax determined on line 11e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) | 11f | |

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

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

| | (i) | (ii) | (iii) | (iv) | (v) | (vi) |
|---|-------|-------|-------|-------|-------|-------|
| 1 Tax year of outstanding election | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 Undistributed earnings to which the election relates | | | | | | |
| 3 Deferred tax | | | | | | |
| 4 Interest accrued on deferred tax (line 3) as of the filing date | | | | | | |
| 5 Event terminating election | | | | | | |
| 6 Earnings distributed or deemed distributed during the tax year | | | | | | |
| 7 Deferred tax due with this return | | | | | | |
| 8 Accrued interest due with this return | | | | | | |
| 9 Deferred tax outstanding after partial termination of election | | | | | | |
| 10 Interest accrued after partial termination of election | | | | | | |

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

OMB No. 1545-1031

Attachment Sequence No. **97**

▶ See separate instructions. ▶ Please print or type.

For the filing year beginning _____, and ending _____ . See page 2 of the instructions.

| | |
|--|---|
| Name _____ Number, street, and apt., room, or suite no. If a P.O. box, see page 3 of the instructions. City or town, state, and ZIP code _____ | A Identifying number B Check applicable box to show type of taxpayer: <input type="checkbox"/> Corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Estate or trust |
|--|---|

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

| | |
|----------------------|--------------------------------------|
| Name of entity _____ | Employer identification number _____ |
|----------------------|--------------------------------------|

Part I Regular Method

| | Date of each prior year to which interest computation relates: | | | |
|--|--|--|--|--|
| | (a) Year ended mo. yr. | (b) Year ended mo. yr. | (c) Year ended mo. yr. | |
| 1 Taxable income or loss for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 460) (see page 3 of the instructions). If you were required to file Form 8697 for an earlier year, enter adjusted taxable income for the prior years from line 3, Form 8697, for the most recent filing year that affects the prior years . | | | | (d) Totals (Add columns (a), (b), and (c).) |
| 2 Adjustment to income to reflect the difference between: (a) the amount of income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on the actual contract price and costs, and (b) the amount of income reported for such contracts based on estimated contract price and costs. See page 3 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement | | | | |
| 3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2 | | | | |
| 4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see page 3 of the instructions) | | | | |
| 5 Income tax liability shown on return (or as previously adjusted) for the prior years (see page 3 of the instructions). If you were required to file Form 8697 for an earlier year, enter the amount required to be reported on line 4, Form 8697, for the most recent filing year that affects the prior years | | | | |
| 6 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4. | | | | |
| 7 Interest due on increase, if any, shown on line 6 (see page 3 of the instructions) | | | | |
| 8 Interest to be refunded on decrease, if any, shown on line 6 (see page 3 of the instructions) | | | | |
| 9 Net amount of interest to be refunded to you . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8697 separately; do not attach it to your tax return (see page 3 of the instructions) | | | | |
| 10 Net amount of interest you owe . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return | | | | |

Part II Simplified Marginal Impact Method

| | Date of each prior year to which interest computation relates: | | | (d) Totals (Add columns (a), (b), and (c).) |
|---|--|--|--|---|
| | (a) Year ended mo. yr. | (b) Year ended mo. yr. | (c) Year ended mo. yr. | |
| 1 Adjustment to regular taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 4 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement | | | | |
| 2 Increase or decrease in regular tax for prior years. Multiply line 1 in each column by the applicable regular tax rate (see page 4 of the instructions) Note: For prior years beginning before 1987, skip lines 3 and 4 and enter on line 5 the amount from line 2. | | | | |
| 3 Adjustment to alternative minimum taxable income to reflect the difference between: (a) the amount of such income required to be allocated for post-February 1986 contracts completed or adjusted during the tax year based on actual contract price and costs, and (b) the amount of such income reported for such contracts based on estimated contract price and costs. See page 4 of the instructions and attach a schedule listing each separate contract, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement | | | | |
| 4 Increase or decrease in alternative minimum tax (AMT) for prior years. Multiply line 3 in each column by the applicable AMT rate (see page 4 of the instructions) | | | | |
| 5 Enter the larger of line 2 or line 4. See page 4 of the instructions if either amount is negative Pass-through entities: Skip line 6 and enter on line 7 the amount from line 5. | | | | |
| 6 Overpayment ceiling. For each column in which line 5 is a negative number, enter your total tax liability for the prior year, as adjusted for past applications of the look-back method and after net operating loss, capital loss, net section 1256 contracts loss, and credit carryovers and carrybacks to that year. For each column in which line 5 is a positive number, leave line 6 blank and enter on line 7 the amount from line 5 | | | | |
| 7 Increase or decrease in tax for the prior years on which interest is due (or is to be refunded). Enter the amount from line 5 or line 6, whichever is smaller. Treat both numbers as positive when making this comparison, but enter the amount as a negative number | | | | |
| 8 Interest due on increase, if any, shown on line 7 (see page 4 of the instructions) | | | | |
| 9 Interest to be refunded on decrease, if any, shown on line 7 (see page 4 of the instructions) | | | | |
| 10 Net amount of interest to be refunded to you . If line 9, column (d), exceeds line 8, column (d), enter the excess. File Form 8697 separately; do not attach it to your tax return (see page 4 of the instructions) | | | | |
| 11 Net amount of interest you owe . If line 8, column (d), exceeds line 9, column (d), enter the excess. Attach Form 8697 to your tax return. See page 4 of the instructions for where to include this amount on your return | | | | |

Signature(s) Complete this section **only** if this form is being filed separately.

Sign Here

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

Signature(s) _____ Date _____

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



Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

| | | | |
|--|----------|--|--|
| 1 Qualified clinical testing expenses paid or incurred during the tax year | 1 | | |
| 2 Current year credit. Multiply line 1 by 50% (.50) (see instructions) | 2 | | |
| 3 Pass-through orphan drug credits from an S corporation, partnership, estate, or trust | 3 | | |
| 4 Current year credit. Add lines 2 and 3 | 4 | | |

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

| | | | | |
|--|-----------|--|--|-----------|
| 5 Regular tax before credits: | | | | |
| • Individuals. Enter the amount from Form 1040, line 44 | } | | | 5 |
| • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | | | |
| • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | | |
| 6 Alternative minimum tax: | | | | |
| • Individuals. Enter the amount from Form 6251, line 35 | } | | | 6 |
| • Corporations. Enter the amount from Form 4626, line 14 | | | | |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | | |
| 7 Add lines 5 and 6 | | | | 7 |
| 8a Foreign tax credit | 8a | | | 8f |
| b Credits from Form 1040, lines 48 through 54 | 8b | | | |
| c Possessions tax credit (Form 5735, line 17 or 27) | 8c | | | |
| d Nonconventional source fuel credit (Form 8907, line 23) | 8d | | | |
| e Other specified credits (see instructions) | 8e | | | |
| f Add lines 8a through 8e | | | | |
| 9 Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 | | | | 9 |
| 10 Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0- | 10 | | | 12 |
| 11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) | 11 | | | |
| 12 Tentative minimum tax (see instructions): | | | | |
| • Individuals. Enter the amount from Form 6251, line 33 | } | | | 12 |
| • Corporations. Enter the amount from Form 4626, line 12 | | | | |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | | | |
| 13 Enter the greater of line 11 or line 12 | | | | 13 |
| 14 Subtract line 13 from line 9. If zero or less, enter -0- | | | | 14 |
| 15 Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions | | | | 15 |

General Instructions

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

Purpose of Form

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

Who Must File

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

Definitions

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

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

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

▶ **Attach to your tax return.**

Name(s) shown on tax return

Identifying number

Part I Information on the Like-Kind Exchange

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

1 Description of like-kind property given up ▶

2 Description of like-kind property received ▶

3 Date like-kind property given up was originally acquired (month, day, year) **3** / /

4 Date you actually transferred your property to other party (month, day, year) **4** / /

5 Date like-kind property you received was identified by written notice to another party (month, day, year). See instructions for 45-day written notice requirement **5** / /

6 Date you actually received the like-kind property from other party (month, day, year). See instructions **6** / /

7 Was the exchange of the property given up or received made with a related party, either directly or indirectly (such as through an intermediary)? See instructions. If "Yes," complete Part II. If "No," go to Part III . . . **Yes** **No**

Part II Related Party Exchange Information

8 Name of related party Relationship to you Related party's identifying number

Address (no., street, and apt., room, or suite no., city or town, state, and ZIP code)

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

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

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

- 11 If one of the exceptions below applies to the disposition, check the applicable box:
- a The disposition was after the death of either of the related parties.
 - b The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.
 - c You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions).

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

Your social security number

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

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

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

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

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

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

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

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

2005

Department of the Treasury
Internal Revenue Service

▶ See instructions on back.

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

Name

Employer identification number

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

- A
- B
- C
- D

| | | Properties | | | |
|--|-----------|------------|---|---|---|
| | | A | B | C | D |
| Rental Real Estate Income | | | | | |
| 2 Gross rents | 2 | | | | |
| Rental Real Estate Expenses | | | | | |
| 3 Advertising | 3 | | | | |
| 4 Auto and travel | 4 | | | | |
| 5 Cleaning and maintenance | 5 | | | | |
| 6 Commissions | 6 | | | | |
| 7 Insurance | 7 | | | | |
| 8 Legal and other professional fees | 8 | | | | |
| 9 Interest | 9 | | | | |
| 10 Repairs | 10 | | | | |
| 11 Taxes | 11 | | | | |
| 12 Utilities | 12 | | | | |
| 13 Wages and salaries | 13 | | | | |
| 14 Depreciation (see instructions) | 14 | | | | |
| 15 Other (list) ▶ | 15 | | | | |
| | | | | | |
| | | | | | |
| 16 Total expenses for each property. Add lines 3 through 15 | 16 | | | | |

17 Total gross rents. Add gross rents from line 2, columns A through H **17**

18 Total expenses. Add total expenses from line 16, columns A through H **18** ()

19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities **19**

20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) **20a**

b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:

| (1) Name | (2) Employer identification number |
|----------|------------------------------------|
| | |
| | |
| | |

21 Net rental real estate income (loss). Combine lines 17 through 20a. Enter the result here and on: **21**

- Form 1065 or 1120S: Schedule K, line 2, or
- Form 1065-B: Part I, line 4

1 Show the kind and location of each property.

E

F

G

H

| | | Properties | | | | | | | |
|---|-----------|------------|--|---|--|---|--|---|--|
| | | E | | F | | G | | H | |
| Rental Real Estate Income | | | | | | | | | |
| 2 Gross rents | 2 | | | | | | | | |
| Rental Real Estate Expenses | | | | | | | | | |
| 3 Advertising | 3 | | | | | | | | |
| 4 Auto and travel | 4 | | | | | | | | |
| 5 Cleaning and maintenance | 5 | | | | | | | | |
| 6 Commissions | 6 | | | | | | | | |
| 7 Insurance | 7 | | | | | | | | |
| 8 Legal and other professional fees | 8 | | | | | | | | |
| 9 Interest | 9 | | | | | | | | |
| 10 Repairs | 10 | | | | | | | | |
| 11 Taxes | 11 | | | | | | | | |
| 12 Utilities | 12 | | | | | | | | |
| 13 Wages and salaries | 13 | | | | | | | | |
| 14 Depreciation (see instructions) | 14 | | | | | | | | |
| 15 Other (list) ▶ | 15 | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 16 Total expenses for each property. Add lines 3 through 15 | 16 | | | | | | | | |

Instructions

Section references are to the Internal Revenue Code.

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

Before completing this form, be sure to read:

- **Passive Activity Limitations** in the instructions for Form 1065 or Form 1120S, or **Passive Loss Limitation Activities** in the Instructions for Form 1065-B, especially for the definition of “rental activity.”

- **Extraterritorial Income Exclusion** in the instructions for Form 1065, 1065-B, or 1120S.

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

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

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

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

Do not report on Form 8825 any:

- Income or deductions from a trade or business activity or a rental activity other than rental real estate. These items are reported elsewhere.
- Portfolio income or deductions.
- Section 179 expense deduction.
- Other items that must be reported separately to the partners or shareholders.
- Commercial revitalization deductions.

Line 1. Show the kind of property rented out (for example, “apartment building”). Give the street address, city or town, and state.

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

placed property in service during the current tax year or claimed depreciation on any vehicle or other listed property, complete and attach Form 4562, Depreciation and Amortization. See Form 4562 and its instructions to figure the depreciation deduction.

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

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

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

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

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

| | | | | | | | | | | |
|----------------------|---|--|----------|--------|---------------|--|----------------------|--|------------------|---|
| 1 | Total eligible access expenditures (see instructions) | 1 | | | | | | | | |
| 2 | Minimum amount | 2 | \$ | 250 00 | | | | | | |
| 3 | Subtract line 2 from line 1. If zero or less, enter -0- | 3 | | | | | | | | |
| 4 | Maximum amount | 4 | \$10,000 | 00 | | | | | | |
| 5 | Enter the smaller of line 3 or line 4. | 5 | | | | | | | | |
| 6 | Multiply line 5 by 50% (.50) | 6 | | | | | | | | |
| 7 | Disabled access credits from pass-through entities: | <table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year disabled access credits from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), Box 13, Code F, G, or L</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), Box 15, Code F, G, or L</td> </tr> </table> | | | If you are a— | Then enter the total of the current year disabled access credits from— | a Shareholder | Schedule K-1 (Form 1120S), Box 13, Code F, G, or L | b Partner | Schedule K-1 (Form 1065), Box 15, Code F, G, or L |
| If you are a— | Then enter the total of the current year disabled access credits from— | | | | | | | | | |
| a Shareholder | Schedule K-1 (Form 1120S), Box 13, Code F, G, or L | | | | | | | | | |
| b Partner | Schedule K-1 (Form 1065), Box 15, Code F, G, or L | | | | | | | | | |
| 7 | | 7 | | | | | | | | |
| 8 | Current year credit. Add lines 6 and 7, but do not enter more than \$5,000 | 8 | | | | | | | | |

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

| | | | | |
|------------|---|------------|--|-----------|
| 9 | Regular tax before credits: | | | |
| | • Individuals. Enter the amount from Form 1040, line 44 | } | | 9 |
| | • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return | | | |
| | • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | |
| 10 | Alternative minimum tax: | | | |
| | • Individuals. Enter the amount from Form 6251, line 35 | } | | 10 |
| | • Corporations. Enter the amount from Form 4626, line 14 | | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56. | | | |
| 11 | Add lines 9 and 10 | 11 | | |
| 12a | Foreign tax credit | 12a | | |
| b | Credits from Form 1040, lines 48 through 54 | 12b | | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 12c | | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 12d | | |
| e | Other specified credits (see instructions) | 12e | | |
| f | Add lines 12a through 12e. | 12f | | |
| 13 | Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 | 13 | | |
| 14 | Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- | 14 | | |
| 15 | Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) | 15 | | |
| 16 | Tentative minimum tax (see instructions): | } | | 16 |
| | • Individuals. Enter the amount from Form 6251, line 33 | | | |
| | • Corporations. Enter the amount from Form 4626, line 12 | | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | | |
| 17 | Enter the greater of line 15 or line 16 | 17 | | |
| 18 | Subtract line 17 from line 13. If zero or less, enter -0- | 18 | | |
| 19 | Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions | 19 | | |

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

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

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

| | | | | | | |
|----|---|----|--|---|----|--|
| 5 | Regular tax before credits: | | | | | |
| | • Individuals. Enter the amount from Form 1040, line 44 | } | | | | |
| | • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return | | | | 5 | |
| | • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | | | |
| 6 | Alternative minimum tax: | | | | | |
| | • Individuals. Enter the amount from Form 6251, line 35 | } | | | | |
| | • Corporations. Enter the amount from Form 4626, line 14 | | | | 6 | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | | | |
| 7 | Add lines 5 and 6 | | | 7 | | |
| 8a | Foreign tax credit | 8a | | | | |
| b | Credits from Form 1040, lines 48 through 54 | 8b | | | | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 8c | | | | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 8d | | | | |
| e | Other specified credits (see instructions) | 8e | | | | |
| f | Add lines 8a through 8e | 8f | | | | |
| 9 | Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 | 9 | | | | |
| 10 | Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0- | 10 | | | | |
| 11 | Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) | 11 | | | | |
| 12 | Tentative minimum tax (see instructions): | | | | | |
| | • Individuals. Enter the amount from Form 6251, line 33 | } | | | | |
| | • Corporations. Enter the amount from Form 4626, line 12 | | | | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | | | 12 | |
| 13 | Enter the greater of line 11 or line 12 | 13 | | | | |
| 14 | Subtract line 13 from line 9. If zero or less, enter -0- | 14 | | | | |
| 15 | Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions | 15 | | | | |

General Instructions

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

Purpose of Form

Use Form 8830 to claim the enhanced oil recovery credit.

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

Amount of Credit

The credit generally is 15% of qualified costs for the year, but is reduced when the reference price per barrel exceeds the base value of \$28 (as adjusted by inflation). For 2005, there is no reduction of the credit.

Definitions

Qualified enhanced oil recovery costs means:

1. Any amount paid or incurred during the tax year for tangible property—
 - a. That is an integral part of a qualified enhanced oil recovery project and

b. For which depreciation (or amortization) is allowable.

2. Any intangible drilling and development costs—

a. That are paid or incurred in connection with a qualified enhanced oil recovery project and

b. For which the taxpayer may make an election under section 263(c). For an integrated oil company, this includes intangible drilling costs required to be amortized under section 291(b).

3. Any qualified tertiary injectant expenses (as defined in section 193(b)) paid or incurred in connection with a qualified enhanced oil recovery project for

Entity Classification Election

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

1 Type of election (see instructions):

- a Initial classification by a newly-formed entity.
- b Change in current classification.

2 Form of entity (see instructions):

- a A domestic eligible entity electing to be classified as an association taxable as a corporation.
- b A domestic eligible entity electing to be classified as a partnership.
- c A domestic eligible entity with a single owner electing to be disregarded as a separate entity.
- d A foreign eligible entity electing to be classified as an association taxable as a corporation.
- e A foreign eligible entity electing to be classified as a partnership.
- f A foreign eligible entity with a single owner electing to be disregarded as a separate entity.

3 Disregarded entity information (see instructions):

- a Name of owner ▶
- b Identifying number of owner ▶
- c Country of organization of entity electing to be disregarded (if foreign) ▶

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

| | |
|--|---|
| 5 Name and title of person whom the IRS may call for more information | 6 That person's telephone number () |
|--|---|

Consent Statement and Signature(s) (see instructions)

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

| Signature(s) | Date | Title |
|--------------|------|-------|
| | | |
| | | |
| | | |
| | | |
| | | |

Department of the Treasury
Internal Revenue Service

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

Name(s) shown on return

Identifying number

Part I Tentative Credit

Use a separate column for each vehicle. If you need more columns, use additional Forms 8834 and include the total on line 8.

| | (a) | (b) | (c) |
|---|-----|-----|-----------|
| 1 Enter date vehicle placed in service (MM/DD/YYYY) | / / | / / | / / |
| 2 Cost of vehicle | | | |
| 3 Section 179 expense deduction (see instructions) | | | |
| 4 Subtract line 3 from line 2 | | | |
| 5 For a vehicle placed in service before 2006, multiply line 4 by 10% (.10). For a vehicle placed in service in 2006, multiply line 4 by 2.5% (.025) (see instructions). | | | |
| 6 Maximum credit per vehicle. For a vehicle placed in service before 2006, enter \$4,000. For a vehicle placed in service in 2006, enter \$1,000 (see instructions). | | | |
| 7 Enter the smaller of line 5 or line 6 | | | |
| 8 Add columns (a) through (c) on line 7 | | | 8 |
| 9 Qualified electric vehicle credits from pass-through entities: If you are a: Then enter the total electric vehicle credits from: Shareholder Schedule K-1 (Form 1120S), box 13, code F, G, or U Partner Schedule K-1 (Form 1065), box 15, code F, G, or U | | | 9 |
| 10 Add lines 8 and 9 | | | 10 |
| 11 Passive activity credits included on line 10 (see instructions) | | | 11 |
| 12 Subtract line 11 from line 10 | | | 12 |
| 13 Passive activity credits allowed for 2005 (see instructions) | | | 13 |
| 14 Tentative qualified electric vehicle credit. Add lines 12 and 13. ▶ | | | 14 |

Part II Allowable Credit

| | | | |
|--|--|--|------------|
| 15 Regular tax before credits. • Individuals. Enter the amount from Form 1040, line 44. • Corporations. Enter the amount from Form 1120, Schedule J, line 3. • Other filers. Enter the regular tax before credits from your return. | | | 15 |
| 16 Credits that reduce regular tax before the qualified electric vehicle credit: a Foreign tax credit b Credits from Form 1040, lines 48 through 54 c Possessions tax credit (Form 5735, line 17 or 27) d Nonconventional source fuel credit (Form 8907, line 23) e Add lines 16a through 16d | 16a 16b 16c 16d | | 16e |
| 17 Net regular tax. Subtract line 16e from line 15. If zero or less, do not file this form; you cannot claim this credit | | | 17 |
| 18 Tentative minimum tax (see instructions). • Individuals. Enter the amount from Form 6251, line 33. • Corporations. Enter the amount from Form 4626, line 12. • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54. | | | 18 |
| 19 Subtract line 18 from line 17. If zero or less, do not file this form; you cannot claim this credit | | | 19 |
| 20 Qualified electric vehicle credit. Enter the smaller of line 14 or 19 here and on Form 1040, line 55; Form 1120, Schedule J, line 6c; Form 1041, Schedule G, line 2b; or the appropriate line of your return. If line 19 is smaller than line 14, see instructions ▶ | | | 20 |

**Renewable Electricity, Refined Coal,
and Indian Coal Production Credit**

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Section A. Electricity produced at qualified facilities placed in service prior to October 23, 2004

Part I Current Year Credit

| | | | | | | |
|--|--|----------------------|--|----|--|--|
| 1 | Kilowatt-hours produced and sold (see instructions) | × | 0.019 | 1 | | |
| 2 | Phaseout adjustment (see instructions) | \$ | × | 2 | | |
| 3 | Credit before reduction. Subtract line 2 from line 1 | | | 3 | | |
| Reduction for government grants, subsidized financing, and other credits: | | | | | | |
| 4 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years | | | 4 | | |
| 5 | Total of additions to the capital account for the project for this and all prior tax years | | | 5 | | |
| 6 | Divide line 4 by line 5. Show as a decimal carried to at least 4 places | | | 6 | | |
| 7 | Multiply line 3 by line 6 | | | 7 | | |
| 8 | Subtract line 7 from line 3 | | | 8 | | |
| 9 | Section A credits from pass-through entities: | If you are a— | Then enter the credit(s) from— | 9 | | |
| | | a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | | | |
| | | b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | | | |
| | | c Beneficiary | Schedule K-1 (Form 1041), box 13, code J | | | |
| | | d Patron | Written statement from cooperative | | | |
| 10 | Current year credit. Add lines 8 and 9 | | | 10 | | |

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

| | | | | | | |
|-----|--|--|--|-----|--|--|
| 11 | Regular tax before credits (see instructions) | | | 11 | | |
| 12 | Alternative minimum tax (see instructions) | | | 12 | | |
| 13 | Add lines 11 and 12 | | | 13 | | |
| 14a | Foreign tax credit | | | 14a | | |
| b | Credits from Form 1040, lines 48 through 54 | | | 14b | | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | | | 14c | | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | | | 14d | | |
| e | Other specified credits (see instructions) | | | 14e | | |
| f | Add lines 14a through 14e | | | 14f | | |
| 15 | Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20 | | | 15 | | |
| 16 | Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0- | | | 16 | | |
| 17 | Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) | | | 17 | | |
| 18 | Tentative minimum tax (see instructions) | | | 18 | | |
| 19 | Enter the greater of line 17 or line 18 | | | 19 | | |
| 20 | Subtract line 19 from line 15. If zero or less, enter -0- | | | 20 | | |
| 21 | Credit allowed for the current year. Enter the smaller of line 10 or line 20. Report the total of this amount and the amount from Section B, line 41, on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions | | | 21 | | |

Section B. Electricity and refined coal produced at qualified facilities placed in service after October 22, 2004, and Indian coal produced at facilities placed in service after August 8, 2005

Part I Current Year Credit

| | | | | | | |
|---|---|----|-------|---|--|--|
| Electricity produced at qualified facilities using wind, closed-loop biomass not modified for co-fire purposes, geothermal, and solar | | | | | | |
| 1 | Kilowatt-hours produced and sold (see instructions) | × | 0.019 | 1 | | |
| Electricity produced at qualified facilities using open-loop biomass, small irrigation power, landfill gas, trash combustion, and hydropower | | | | | | |
| 2 | Kilowatt-hours produced and sold after December 31, 2004 (see instructions) | × | .009 | 2 | | |
| 3 | Add lines 1 and 2 | | | 3 | | |
| 4 | Phaseout adjustment (see instructions) | \$ | × | 4 | | |
| 5 | Subtract line 4 from line 3 | | | 5 | | |

| Refined coal produced at a qualified refined coal production facility | | | | | | | | | | | | | | |
|---|--|---|---------------|--------------------------------|---------------|--|-----------|---|---------------|--|----------|------------------------------------|----|--|
| 6 | Tons produced and sold (see instructions) | × \$5.481 | 6 | | | | | | | | | | | |
| 7 | Phaseout adjustment (see instructions) | × | 7 | | | | | | | | | | | |
| 8 | Subtract line 7 from line 6 | | 8 | | | | | | | | | | | |
| Indian Coal produced at a qualified Indian coal production facility | | | | | | | | | | | | | | |
| 9 | Tons produced and sold (see instructions) | × \$1.50 | 9 | | | | | | | | | | | |
| 10 | Credit before reduction. Add lines 5, 8, and 9 | | 10 | | | | | | | | | | | |
| Reduction for government grants, subsidized financing, and other credits: | | | | | | | | | | | | | | |
| 11 | Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years | | 11 | | | | | | | | | | | |
| 12 | Total of additions to the capital account for the project for this and all prior tax years | | 12 | | | | | | | | | | | |
| 13 | Divide line 11 by line 12. Show as a decimal carried to at least 4 places | | 13 | . | | | | | | | | | | |
| 14 | Multiply line 10 by the lesser of 1/2 or line 13 | | 14 | | | | | | | | | | | |
| 15 | Subtract line 14 from line 10 | | 15 | | | | | | | | | | | |
| Electricity produced at qualified closed-loop biomass facilities modified to co-fire with coal, other biomass, or both | | | | | | | | | | | | | | |
| 16 | Thermal content of closed-loop biomass used in the facilities | | 16 | | | | | | | | | | | |
| 17 | Thermal content of all fuels used in the facilities | | 17 | | | | | | | | | | | |
| 18 | Divide line 16 by line 17. Show as a decimal carried to at least two places | | 18 | . | | | | | | | | | | |
| 19 | Kilowatt-hours produced and sold (see instructions) | × 0.019 | 19 | | | | | | | | | | | |
| 20 | Multiply line 19 by line 18 | | 20 | | | | | | | | | | | |
| 21 | Phaseout adjustment (see instructions) | × | 21 | | | | | | | | | | | |
| 22 | Subtract line 21 from line 20 | | 22 | | | | | | | | | | | |
| 23 | Section B credits from pass-through entities: | <table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the credit(s) from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code J</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </tbody> </table> | If you are a— | Then enter the credit(s) from— | a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | c Beneficiary | Schedule K-1 (Form 1041), box 13, code J | d Patron | Written statement from cooperative | 23 | |
| If you are a— | Then enter the credit(s) from— | | | | | | | | | | | | | |
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | | | | | | | | | | | | | |
| b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | | | | | | | | | | | | | |
| c Beneficiary | Schedule K-1 (Form 1041), box 13, code J | | | | | | | | | | | | | |
| d Patron | Written statement from cooperative | | | | | | | | | | | | | |
| 24 | Add lines 15, 22, and 23 | | 24 | | | | | | | | | | | |
| 25 | Renewable electricity, refined coal, and Indian coal production credit included on line 24 from passive activities (see instructions) | | 25 | | | | | | | | | | | |
| 26 | Subtract line 25 from line 24 | | 26 | | | | | | | | | | | |
| 27 | Renewable electricity, refined coal, and Indian coal production credit allowed for 2005 from a passive activity (see instructions) | | 27 | | | | | | | | | | | |
| 28 | Carryforward of renewable electricity and refined coal production credit to 2005 (see instructions) | | 28 | | | | | | | | | | | |
| 29 | Carryback of renewable electricity, refined coal, and Indian coal production credit from 2006 (see instructions) | | 29 | | | | | | | | | | | |
| 30 | Current year credit. Add lines 26 through 29 (Caution. If you also have a credit from Form 6478, see instructions.) | | 30 | | | | | | | | | | | |
| Part II Allowable Credit | | | | | | | | | | | | | | |
| 31 | Regular tax before credits (see instructions) | | 31 | | | | | | | | | | | |
| 32 | Alternative minimum tax (see instructions) | | 32 | | | | | | | | | | | |
| 33 | Add lines 31 and 32 | | 33 | | | | | | | | | | | |
| 34a | Foreign tax credit | | 34a | | | | | | | | | | | |
| b | Credits from Form 1040, lines 48 through 54 | | 34b | | | | | | | | | | | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | | 34c | | | | | | | | | | | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | | 34d | | | | | | | | | | | |
| e | Other specified credits (see instructions) | | 34e | | | | | | | | | | | |
| f | Add lines 34a through 34e | | 34f | | | | | | | | | | | |
| 35 | Net income tax. Subtract line 34f from line 33. If zero, skip lines 36 through 39 and enter -0- on line 40 | | 35 | | | | | | | | | | | |
| 36 | Net regular tax. Subtract line 34f from line 31. If zero or less, enter -0- | | 36 | | | | | | | | | | | |
| 37 | Enter 25% (.25) of the excess, if any, of line 36 over \$25,000 (see instructions) | | 37 | | | | | | | | | | | |
| 38 | Subtract line 37 from line 35. If zero or less, enter -0- | | 38 | | | | | | | | | | | |
| 39 | General business credit (see instructions) | | 39 | | | | | | | | | | | |
| 40 | Subtract line 39 from line 38. If zero or less, enter -0- | | 40 | | | | | | | | | | | |
| 41 | Credit allowed for the current year. Enter the smaller of line 30 or line 40. Report this amount and the amount from Section A, line 21 (if any) on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 40 is smaller than line 30, see instructions | | 41 | | | | | | | | | | | |

Empowerment Zone and Renewal Community Employment Credit

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

| | | | |
|---|-----------|--|--|
| 1 Enter the total qualified wages paid or incurred during calendar year 2005 only (see instructions) | | | |
| a Qualified empowerment zone wages \$..... X 20% (.20) | 1a | | |
| b Qualified renewal community wages \$..... X 15% (.15) | 1b | | |
| 2 Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages | 2 | | |
| 3 Form 8844 credits from pass-through entities: | 3 | | |
| If you are a— | | Then enter the total of the current year credits from— | |
| a Shareholder | | Schedule K-1 (Form 1120S), box 13, code F, G, or M | |
| b Partner | | Schedule K-1 (Form 1065), box 15, code F, G, or M | |
| c Beneficiary | | Schedule K-1 (Form 1041), box 13, code K | |
| d Patron | | Written statement from cooperative | |
| 4 Add lines 2 and 3 | 4 | | |
| 5 Empowerment zone and renewal community employment credit included on line 4 from passive activities (see instructions) | 5 | | |
| 6 Subtract line 5 from line 4 | 6 | | |
| 7 Passive activity credit allowed for 2005 (see instructions) | 7 | | |
| 8 Carryforward of empowerment zone and renewal community employment credit to 2005 | 8 | | |
| 9 Carryback of empowerment zone and renewal community employment credit from 2006 (see instructions) | 9 | | |
| 10 Current year credit. Add lines 6 through 9. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) | 10 | | |

Part II Allowable Credit

| | | | |
|---|------------|-----------|-----------|
| 11 Regular tax before credits: | | | |
| • Individuals. Enter the amount from Form 1040, line 44 | } | | 11 |
| • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | | |
| • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | |
| 12 Alternative minimum tax: | | | |
| • Individuals. Enter the amount from Form 6251, line 35 | } | | 12 |
| • Corporations. Enter the amount from Form 4626, line 14 | | | |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | |
| 13 Add lines 11 and 12 | 13 | | |
| 14a Foreign tax credit | 14a | | |
| b Credits from Form 1040, lines 48 through 54 | 14b | | |
| c Possessions tax credit (Form 5735, line 17 or 27) | 14c | | |
| d Nonconventional source fuel credit (Form 8907, line 23) | 14d | | |
| e Other specified credits (see instructions) | 14e | | |
| f Add lines 14a through 14e | 14f | | |
| 15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 22 and enter -0- on line 23 | 15 | | |
| 16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0- | 16 | | |
| 17 Tentative minimum tax (see instructions) | 17 | | |
| 18 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) | 18 | | |
| 19 Multiply line 17 by 75% (.75) | 19 | | |
| 20 Enter the greater of line 18 or line 19 | 20 | | |
| 21 Subtract line 20 from line 15. If zero or less, enter -0- | 21 | | |
| 22 General business credit (see instructions) | 22 | | |
| 23 Subtract line 22 from line 21 | 23 | | |
| 24 Credit allowed for the current year. Enter the smaller of line 10 or line 23 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 23 is smaller than line 10, see instructions | 24 | | |

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) as shown on return

Identifying number

Part I Current Year Credit

| | | | | | | | | | | | | | | | |
|---------------|---|---|---------------|--|---------------|--|-----------|---|---------------|--|----------|------------------------------------|--|----------|--|
| 1 | Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year | | | 1 | | | | | | | | | | | |
| 2 | Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- | | | 2 | | | | | | | | | | | |
| 3 | Incremental increase. Subtract line 2 from line 1 | | | 3 | | | | | | | | | | | |
| 4 | Multiply line 3 by 20% (.20) (see instructions) | | | 4 | | | | | | | | | | | |
| 5 | Indian employment credits from pass-through entities: | <table border="1"> <tr> <td>If you are a—</td> <td>Then enter the total of the current year credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 13, code L</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table> | If you are a— | Then enter the total of the current year credit(s) from— | a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | c Beneficiary | Schedule K-1 (Form 1041), box 13, code L | d Patron | Written statement from cooperative | | 5 | |
| If you are a— | Then enter the total of the current year credit(s) from— | | | | | | | | | | | | | | |
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | | | | | | | | | | | | | | |
| b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | | | | | | | | | | | | | | |
| c Beneficiary | Schedule K-1 (Form 1041), box 13, code L | | | | | | | | | | | | | | |
| d Patron | Written statement from cooperative | | | | | | | | | | | | | | |
| 6 | Current year credit. Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) | | | 6 | | | | | | | | | | | |

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

| | | | | | | |
|------------|---|---|------------|------------|--|--|
| 7 | Regular tax before credits: | | | | | |
| | • Individuals. Enter the amount from Form 1040, line 44 | } | | 7 | | |
| | • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | | | | |
| | • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | | | |
| 8 | Alternative minimum tax: | | | | | |
| | • Individuals. Enter the amount from Form 6251, line 35 | } | | 8 | | |
| | • Corporations. Enter the amount from Form 4626, line 14 | | | | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | | | |
| 9 | Add lines 7 and 8 | | | 9 | | |
| 10a | Foreign tax credit | | 10a | | | |
| b | Credits from Form 1040, lines 48 through 54 | | 10b | | | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | | 10c | | | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | | 10d | | | |
| e | Other specified credits (see instructions) | | 10e | | | |
| f | Add lines 10a through 10e | | | 10f | | |
| 11 | Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | | | 11 | | |
| 12 | Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0- | | 12 | | | |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | | 13 | | | |
| 14 | Tentative minimum tax (see instructions): | | | | | |
| | • Individuals. Enter the amount from Form 6251, line 33 | } | 14 | | | |
| | • Corporations. Enter the amount from Form 4626, line 12 | | | | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | | | | |
| 15 | Enter the greater of line 13 or line 14 | | | 15 | | |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0- | | | 16 | | |
| 17 | Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions | | | 17 | | |

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

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

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

Part I Current Year Credit

| | | | | | |
|---|--|---------------|---|--|----------|
| 1 | Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) | | | | 1 |
| 2 | Tips not subject to the credit provisions (see instructions) | | | | 2 |
| 3 | Creditable tips. Subtract line 2 from line 1 | | | | 3 |
| 4 | Multiply line 3 by 7.65% (.0765). If you had any tipped employees whose wages (including tips) exceeded \$90,000, see instructions and check here <input type="checkbox"/> | | | | 4 |
| 5 | Form 8846 credits from pass-through entities: | If you are a— | Then enter the Form 8846 credits from— | | 5 |
| | | a Shareholder | Schedule K-1 (Form 1120S) box 13, code F, G, or P | | |
| | | b Partner | Schedule K-1 (Form 1065) box 15, code F, G, or P | | |
| 6 | Current year credit. Add lines 4 and 5 | | | | 6 |

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

| | | | | | |
|-----|---|---|------------|--|------------|
| 7 | Regular tax before credits: | | | | |
| | • Individuals. Enter the amount from Form 1040, line 44 | } | | | 7 |
| | • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | | | |
| | • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | | |
| 8 | Alternative minimum tax: | | | | |
| | • Individuals. Enter the amount from Form 6251, line 35 | } | | | 8 |
| | • Corporations. Enter the amount from Form 4626, line 14. | | | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | | |
| 9 | Add lines 7 and 8 | | | | 9 |
| 10a | Foreign tax credit | | 10a | | |
| b | Credits from Form 1040, lines 48 through 54. | | 10b | | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | | 10c | | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | | 10d | | |
| e | Other specified credits (see instructions) | | 10e | | |
| f | Add lines 10a through 10e | | | | 10f |
| 11 | Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 | | | | 11 |
| 12 | Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0- | | 12 | | |
| 13 | Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) | | 13 | | |
| 14 | Tentative minimum tax (see instructions): | | | | |
| | • Individuals. Enter the amount from Form 6251, line 33 | } | 14 | | |
| | • Corporations. Enter the amount from Form 4626, line 12 | | | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | | | |
| 15 | Enter the greater of line 13 or line 14 | | | | 15 |
| 16 | Subtract line 15 from line 11. If zero or less, enter -0- | | | | 16 |
| 17 | Credit allowed for the current year. Enter the smaller of line 6 or line 16 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions | | | | 17 |

Credit for Contributions to Selected Community Development Corporations

▶ **Attach to your tax return.**

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

Part I Current Year Credit

| | | | | | | | | | |
|--|--|--|---------------|---|-----------|--|----------|--|--|
| 1 Total qualified community development corporation (CDC) contributions from Part I of Schedules A (Form 8847) | 1 | | | | | | | | |
| 2 Multiply line 1 by 5% (.05) | 2 | | | | | | | | |
| 3 CDC credits from pass-through entities: | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 2px;">If you are a—</td> <td style="padding: 2px;">Then enter the total of the current year CDC credit(s) from—</td> </tr> <tr> <td style="padding: 2px;">a Shareholder</td> <td style="padding: 2px;">Schedule K-1 (Form 1120S), box 13, code U }</td> </tr> <tr> <td style="padding: 2px;">b Partner</td> <td style="padding: 2px;">Schedule K-1 (Form 1065), box 15, code U }</td> </tr> </table> | If you are a— | Then enter the total of the current year CDC credit(s) from— | a Shareholder | Schedule K-1 (Form 1120S), box 13, code U } | b Partner | Schedule K-1 (Form 1065), box 15, code U } | 3 | | |
| If you are a— | Then enter the total of the current year CDC credit(s) from— | | | | | | | | |
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code U } | | | | | | | | |
| b Partner | Schedule K-1 (Form 1065), box 15, code U } | | | | | | | | |
| 4 Current year credit. Add lines 2 and 3 | 4 | | | | | | | | |

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

| | | | |
|---|-----------|--|--|
| 5 Regular tax before credits: | | | |
| <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | 5 | | |
| 6 Alternative minimum tax: | | | |
| <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | 6 | | |
| 7 Add lines 5 and 6 | 7 | | |
| 8a Foreign tax credit | 8a | | |
| b Credits from Form 1040, lines 48 through 54 | 8b | | |
| c Possessions tax credit (Form 5735, line 17 or 27) | 8c | | |
| d Nonconventional source fuel credit (Form 8907, line 23) | 8d | | |
| e Other specified credits (see instructions) | 8e | | |
| f Add lines 8a through 8e | 8f | | |
| 9 Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 | 9 | | |
| 10 Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0- | 10 | | |
| 11 Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) | 11 | | |
| 12 Tentative minimum tax (see instructions): | | | |
| <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | 12 | | |
| 13 Enter the greater of line 11 or line 12 | 13 | | |
| 14 Subtract line 13 from line 9. If zero or less, enter -0- | 14 | | |
| 15 Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions | 15 | | |

Department of the Treasury
Internal Revenue Service

► **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---------------|---|--------------------------------|--|--|---------------------------|--|---|--------------------------------|--|---|---------------------------|--|--|----------|--|
| <p>1 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who began work for you before January 1, 2006, and are certified as long-term family assistance recipients. Members of a controlled group, see instructions.</p> | | | | | | | | | | | | | | | | | | |
| a | Qualified first-year wages \$ × 35% (.35) | 1a | | | | | | | | | | | | | | | | |
| b | Qualified second-year wages \$ × 50% (.50) | 1b | | | | | | | | | | | | | | | | |
| 2 | Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages | 2 | | | | | | | | | | | | | | | | |
| 3 | <table border="1"> <tr> <td>Welfare-to-work credits from pass-through entities:</td> <td>If you are a—</td> <td>Then enter the total of the credits from—</td> </tr> <tr> <td>a Shareholder</td> <td></td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or K</td> </tr> <tr> <td>b Partner.</td> <td></td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or K</td> </tr> <tr> <td>c Beneficiary</td> <td></td> <td>Schedule K-1 (Form 1041), box 13, code G.</td> </tr> <tr> <td>d Patron</td> <td></td> <td>Written statement from cooperative</td> </tr> </table> | Welfare-to-work credits from pass-through entities: | If you are a— | Then enter the total of the credits from— | a Shareholder | | Schedule K-1 (Form 1120S), box 13, code F, G, or K | b Partner. | | Schedule K-1 (Form 1065), box 15, code F, G, or K | c Beneficiary | | Schedule K-1 (Form 1041), box 13, code G. | d Patron | | Written statement from cooperative | 3 | |
| Welfare-to-work credits from pass-through entities: | If you are a— | Then enter the total of the credits from— | | | | | | | | | | | | | | | | |
| a Shareholder | | Schedule K-1 (Form 1120S), box 13, code F, G, or K | | | | | | | | | | | | | | | | |
| b Partner. | | Schedule K-1 (Form 1065), box 15, code F, G, or K | | | | | | | | | | | | | | | | |
| c Beneficiary | | Schedule K-1 (Form 1041), box 13, code G. | | | | | | | | | | | | | | | | |
| d Patron | | Written statement from cooperative | | | | | | | | | | | | | | | | |
| 4 | Current year credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) | 4 | | | | | | | | | | | | | | | | |

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

| | | | |
|-----------|---|-----------|-----------|
| 5 | Regular tax before credits: | | |
| | • Individuals. Enter the amount from Form 1040, line 44 | } | 5 |
| | • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | |
| | • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | |
| 6 | Alternative minimum tax: | | |
| | • Individuals. Enter the amount from Form 6251, line 35 | } | 6 |
| | • Corporations. Enter the amount from Form 4626, line 14 | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | |
| 7 | Add lines 5 and 6 | 7 | |
| 8a | Foreign tax credit | 8a | |
| b | Credits from Form 1040, lines 48 through 54. | 8b | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 8c | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 8d | |
| e | Other specified credits (see instructions) | 8e | |
| f | Add lines 8a through 8e. | 8f | |
| 9 | Net income tax. Subtract line 8f from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14 | 9 | |
| 10 | Net regular tax. Subtract line 8f from line 5. If zero or less, enter -0- | 10 | |
| 11 | Enter 25% (.25) of the excess, if any, of line 10 over \$25,000 (see instructions) | 11 | |
| 12 | Tentative minimum tax (see instructions): | | |
| | • Individuals. Enter the amount from Form 6251, line 33 | } | 12 |
| | • Corporations. Enter the amount from Form 4626, line 12 | | |
| | • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | |
| 13 | Enter the greater of line 11 or line 12 | 13 | |
| 14 | Subtract line 13 from line 9. If zero or less, enter -0- | 14 | |
| 15 | Credit allowed for the current year. Enter the smaller of line 4 or line 14 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 14 is smaller than line 4, see instructions | 15 | |

Name(s) shown on return

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.

Part I Current Year Credit

Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* on page 2.

| Type of Fuel | (a) Number of Gallons Sold or Used | (b) Rate | (c) Column (a) x Column (b) |
|--|---------------------------------------|-------------|--------------------------------|
| 1 Biodiesel (other than agri-biodiesel) | 1 | \$.50 | |
| 2 Agri-biodiesel | 2 | \$1.00 | |
| 3 Renewable diesel sold or used after December 31, 2005 | 3 | \$1.00 | |
| 4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture | 4 | \$.50 | |
| 5 Agri-biodiesel included in a biodiesel mixture | 5 | \$1.00 | |
| 6 Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005 | 6 | \$1.00 | |
| 7 Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election) | 7 | \$.10 | |
| 8 Add lines 1 through 7. Include this amount in your income for 2005 (see instructions) | | | 8 |
| 9 Biodiesel and renewable diesel fuels credit(s) from a partnership, S corporation, estate, trust, or cooperative (see instructions) | | | 9 |
| 10 Current year credit. Add lines 8 and 9. (S corporations, partnerships, estates, and trusts, see instructions.) | | | 10 |

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

| | | | |
|--|-----|--|-----|
| 11 Regular tax before credits: | | | |
| • Individuals. Enter the amount from Form 1040, line 44 | } | | 11 |
| • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | | |
| • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | |
| 12 Alternative minimum tax: | | | |
| • Individuals. Enter the amount from Form 6251, line 35 | } | | 12 |
| • Corporations. Enter the amount from Form 4626, line 14 | | | |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | |
| 13 Add lines 11 and 12 | | | 13 |
| 14a Foreign tax credit | 14a | | 14f |
| b Credits from Form 1040, lines 48 through 54 | 14b | | |
| c Possessions tax credit (Form 5735, line 17 or 27) | 14c | | |
| d Nonconventional source fuel credit (Form 8907, line 23) | 14d | | |
| e Other specified credits (see instructions) | 14e | | |
| f Add lines 14a through 14e | | | |
| 15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20 | | | 15 |
| 16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0- | 16 | | 18 |
| 17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions) | 17 | | |
| 18 Tentative minimum tax (see instructions) | 18 | | |
| 19 Enter the greater of line 17 or line 18 | | | 19 |
| 20 Subtract line 19 from line 15. If zero or less, enter -0- | | | 20 |
| 21 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions | | | 21 |

Return of U.S. Persons With Respect to Certain Foreign Partnerships

2005

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return. See separate instructions.**
Information furnished for the foreign partnership's tax year beginning _____, 2005, and ending _____, 20_____

Attachment
Sequence No. **118**

| | |
|-----------------------------------|----------------------------|
| Name of person filing this return | Filer's identifying number |
|-----------------------------------|----------------------------|

| | |
|--|---|
| Filer's address (if you are not filing this form with your tax return) | A Category of filer (see Categories of Filers in the instructions and check applicable box(es)): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> B Filer's tax year beginning _____, 20_____, and ending _____, 20_____. |
|--|---|

| | | |
|---|--|----------------|
| C Filer's share of liabilities: Nonrecourse \$ _____ | Qualified nonrecourse financing \$ _____ | Other \$ _____ |
|---|--|----------------|

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:

| | |
|---------|-----|
| Name | EIN |
| Address | |

E Information about certain other partners (see instructions)

| (1) Name | (2) Address | (3) Identifying number | (4) Check applicable box(es) | | |
|----------|-------------|------------------------|------------------------------|------------|--------------------|
| | | | Category 1 | Category 2 | Constructive owner |
| | | | | | |
| | | | | | |
| | | | | | |

| | |
|---|---|
| F1 Name and address of foreign partnership | 2 EIN (if any) |
| | 3 Country under whose laws organized |

| | | | | | |
|-------------------------------|--------------------------------------|--|--------------------------------------|-------------------------------|--------------------------------------|
| 4 Date of organization | 5 Principal place of business | 6 Principal business activity code number | 7 Principal business activity | 8a Functional currency | 8b Exchange rate (see instr.) |
|-------------------------------|--------------------------------------|--|--------------------------------------|-------------------------------|--------------------------------------|

G Provide the following information for the foreign partnership's tax year:

| | |
|---|--|
| 1 Name, address, and identifying number of agent (if any) in the United States | 2 Check if the foreign partnership must file: <input type="checkbox"/> Form 1042 <input type="checkbox"/> Form 8804 <input type="checkbox"/> Form 1065 or 1065-B Service Center where Form 1065 or 1065-B is filed: |
| 3 Name and address of foreign partnership's agent in country of organization, if any | 4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different |

- 5** Were any special allocations made by the foreign partnership? ▶ Yes No
- 6** Enter the number of Forms 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities, attached to this return (see instructions). ▶ _____
- 7** How is this partnership classified under the law of the country in which it is organized? ▶ _____
- 8** Did the partnership own any separate units within the meaning of Regulations section 1.1503-2(c)(3) or (4)? ▶ Yes No
- 9** Does this partnership meet **both** of the following requirements?
 • The partnership's total receipts for the tax year were less than \$250,000 and
 • The value of the partnership's total assets at the end of the tax year was less than \$600,000. } ▶ Yes No
 If "Yes," **do not** complete Schedules L, M-1, and M-2.

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

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

| | |
|--|------|
| Signature of general partner or limited liability company member | Date |
|--|------|

| | | | | |
|--|--|------|---|------------------------|
| Paid Preparer Sign and Complete Only If Form is Filed Separately. | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| | Firm's name (or yours if self-employed), address, and ZIP code | EIN | Phone no. () | |

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box **b**, enter the name, address, and U.S. taxpayer identifying number (if any) of the person(s) whose interest you constructively own. See instructions.

a Owns a direct interest **b** Owns a constructive interest

| Name | Address | Identifying number (if any) | Check if foreign person | Check if direct partner |
|------|---------|-----------------------------|-------------------------|-------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

| Name | Address | Identifying number (if any) | Check if foreign person |
|------|---------|-----------------------------|-------------------------|
| | | | |
| | | | |
| | | | |
| | | | |

Does the partnership have any other foreign person as a direct partner? **Yes** **No**

Schedule A-2 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

| Name | Address | EIN (if any) | Total ordinary income or loss | Check if foreign partnership |
|------|---------|--------------|-------------------------------|------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Schedule B Income Statement—Trade or Business Income

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

| | | | | |
|---|---|------------|-----------|------------|
| Income | 1a Gross receipts or sales | 1a | | |
| | b Less returns and allowances | 1b | | 1c |
| | 2 Cost of goods sold | | | 2 |
| | 3 Gross profit. Subtract line 2 from line 1c | | | 3 |
| | 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement) | | | 4 |
| | 5 Net farm profit (loss) (attach Schedule F (Form 1040)) | | | 5 |
| | 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) | | | 6 |
| | 7 Other income (loss) (attach statement) | | | 7 |
| 8 Total income (loss). Combine lines 3 through 7 | | | 8 | |
| Deductions (see instructions for limitations) | 9 Salaries and wages (other than to partners) (less employment credits) | | | 9 |
| | 10 Guaranteed payments to partners | | | 10 |
| | 11 Repairs and maintenance | | | 11 |
| | 12 Bad debts | | | 12 |
| | 13 Rent | | | 13 |
| | 14 Taxes and licenses | | | 14 |
| | 15 Interest | | | 15 |
| | 16a Depreciation (if required, attach Form 4562) | 16a | | |
| | b Less depreciation reported elsewhere on return | 16b | | 16c |
| | 17 Depletion (Do not deduct oil and gas depletion.) | | | 17 |
| | 18 Retirement plans, etc. | | | 18 |
| | 19 Employee benefit programs | | | 19 |
| | 20 Other deductions (attach statement) | | | 20 |
| | 21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20. | | | 21 |
| 22 Ordinary business income (loss) from trade or business activities. Subtract line 21 from line 8 | | | 22 | |

Schedule D Capital Gains and Losses

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

| (a) Description of property (e.g., 100 shares of "Z" Co.) | (b) Date acquired (month, day, year) | (c) Date sold (month, day, year) | (d) Sales price (see instructions) | (e) Cost or other basis (see instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|---|---|-------------------------------------|---------------------------------------|---|---|
| 1 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 2 Short-term capital gain from installment sales from Form 6252, line 26 or 37 | | | | | 2 |
| 3 Short-term capital gain (loss) from like-kind exchanges from Form 8824 | | | | | 3 |
| 4 Partnership's share of net short-term capital gain (loss), including specially allocated short-term capital gains (losses), from other partnerships, estates, and trusts | | | | | 4 |
| 5 Net short-term capital gain or (loss). Combine lines 1 through 4 in column (f). Enter here and on Form 8865, Schedule K, line 8 or 11 | | | | | 5 |

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

| (a) Description of property (e.g., 100 shares of "Z" Co.) | (b) Date acquired (month, day, year) | (c) Date sold (month, day, year) | (d) Sales price (see instructions) | (e) Cost or other basis (see instructions) | (f) Gain or (loss) Subtract (e) from (d) |
|--|---|-------------------------------------|---------------------------------------|---|---|
| 6 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 7 Long-term capital gain from installment sales from Form 6252, line 26 or 37 | | | | | 7 |
| 8 Long-term capital gain (loss) from like-kind exchanges from Form 8824. | | | | | 8 |
| 9 Partnership's share of net long-term capital gain (loss), including specially allocated long-term capital gains (losses), from other partnerships, estates, and trusts. | | | | | 9 |
| 10 Capital gain distributions | | | | | 10 |
| 11 Net long-term capital gain or (loss). Combine lines 6 through 10 in column (f). Enter here and on Form 8865, Schedule K, line 9a or 11 | | | | | 11 |

| Schedule K Partners' Distributive Share Items | | Total amount | |
|--|---|--|------------|
| Income (Loss) | 1 Ordinary business income (loss) (page 2, line 22) | 1 | |
| | 2 Net rental real estate income (loss) (<i>attach Form 8825</i>) | 2 | |
| | 3a Other gross rental income (loss) | 3a | |
| | b Expenses from other rental activities (<i>attach statement</i>) | 3b | |
| | c Other net rental income (loss). Subtract line 3b from line 3a | 3c | |
| | 4 Guaranteed payments | 4 | |
| | 5 Interest income | 5 | |
| | 6 Dividends: a Ordinary dividends | 6a | |
| | b Qualified dividends | 6b | |
| | 7 Royalties | 7 | |
| | 8 Net short-term capital gain (loss) | 8 | |
| 9a Net long-term capital gain (loss) | 9a | | |
| | b Collectibles (28%) gain (loss) | 9b | |
| | c Unrecaptured section 1250 gain (<i>attach statement</i>) | 9c | |
| 10 Net section 1231 gain (loss) (<i>attach Form 4797</i>) | 10 | | |
| 11 Other income (loss) (<i>see instructions</i>) Type ▶ | 11 | | |
| Deductions | 12 Section 179 deduction (<i>attach Form 4562</i>) | 12 | |
| | 13a Contributions | 13a | |
| | b Investment interest expense | 13b | |
| | c Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶ | 13c(2) | |
| d Other deductions (<i>see instructions</i>) Type ▶ | 13d | | |
| Self-Employment | 14a Net earnings (loss) from self-employment | 14a | |
| | b Gross farming or fishing income | 14b | |
| | c Gross nonfarm income | 14c | |
| Credits & Credit Recapture | 15a Low-income housing credit (section 42(j)(5)) | 15a | |
| | b Low-income housing credit (other) | 15b | |
| | c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>) | 15c | |
| | d Other rental real estate credits (<i>see instructions</i>) Type ▶ | 15d | |
| | e Other rental credits (<i>see instructions</i>) Type ▶ | 15e | |
| | f Other credits and credit recapture (<i>see instructions</i>) Type ▶ | 15f | |
| Foreign Transactions | 16a Name of country or U.S. possession ▶ | 16b | |
| | b Gross income from all sources | 16b | |
| | c Gross income sourced at partner level <i>Foreign gross income sourced at partnership level</i> | 16c | |
| | d Passive ▶ e Listed categories (<i>attach statement</i>) ▶ f General limitation ▶ <i>Deductions allocated and apportioned at partner level</i> | 16f | |
| | g Interest expense ▶ h Other ▶ <i>Deductions allocated and apportioned at partnership level to foreign source income</i> | 16h | |
| | i Passive ▶ j Listed categories (<i>attach statement</i>) ▶ k General limitation ▶ | 16k | |
| | l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | 16l | |
| | m Reduction in taxes available for credit (<i>attach statement</i>) | 16m | |
| | n Other foreign tax information (<i>attach statement</i>) | | |
| | Alternative Tax (AMT) Items | 17a Post-1986 depreciation adjustment | 17a |
| b Adjusted gain or loss | | 17b | |
| c Depletion (other than oil and gas) | | 17c | |
| d Oil, gas, and geothermal properties—gross income | | 17d | |
| e Oil, gas, and geothermal properties—deductions | | 17e | |
| f Other AMT items (<i>attach statement</i>) | | 17f | |
| Other Information | 18a Tax-exempt interest income | 18a | |
| | b Other tax-exempt income | 18b | |
| | c Nondeductible expenses | 18c | |
| | 19a Distributions of cash and marketable securities | 19a | |
| | b Distributions of other property | 19b | |
| | 20a Investment income | 20a | |
| b Investment expenses | 20b | | |
| c Other items and amounts (<i>attach statement</i>) | | | |

Schedule L **Balance Sheets per Books.** (Not required if Item G9, page 1, is answered "Yes.")

| | Beginning of tax year | | End of tax year | |
|---|-----------------------|-----|-----------------|-----|
| | (a) | (b) | (c) | (d) |
| Assets | | | | |
| 1 Cash | | | | |
| 2a Trade notes and accounts receivable | | | | |
| b Less allowance for bad debts | | | | |
| 3 Inventories | | | | |
| 4 U.S. government obligations | | | | |
| 5 Tax-exempt securities | | | | |
| 6 Other current assets (<i>attach statement</i>) | | | | |
| 7 Mortgage and real estate loans | | | | |
| 8 Other investments (<i>attach statement</i>) | | | | |
| 9a Buildings and other depreciable assets. | | | | |
| b Less accumulated depreciation | | | | |
| 10a Depletable assets | | | | |
| b Less accumulated depletion | | | | |
| 11 Land (net of any amortization). | | | | |
| 12a Intangible assets (amortizable only) | | | | |
| b Less accumulated amortization | | | | |
| 13 Other assets (<i>attach statement</i>) | | | | |
| 14 Total assets. | | | | |
| Liabilities and Capital | | | | |
| 15 Accounts payable | | | | |
| 16 Mortgages, notes, bonds payable in less than 1 year | | | | |
| 17 Other current liabilities (<i>attach statement</i>) | | | | |
| 18 All nonrecourse loans | | | | |
| 19 Mortgages, notes, bonds payable in 1 year or more | | | | |
| 20 Other liabilities (<i>attach statement</i>) | | | | |
| 21 Partners' capital accounts | | | | |
| 22 Total liabilities and capital | | | | |

Schedule M Balance Sheets for Interest Allocation

| | (a) Beginning of tax year | (b) End of tax year |
|--|---------------------------------|---------------------------|
| 1 Total U.S. assets | | |
| 2 Total foreign assets: | | |
| a Passive income category | | |
| b Listed categories (<i>attach statement</i>) | | |
| c General limitation income category | | |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return. (Not required if Item G9, page 1, is answered "Yes.")

| | | | | | |
|--|--|--|---|--|--|
| 1 Net income (loss) per books | | | 6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize): | | |
| 2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this year (itemize): | | | a Tax-exempt interest \$ | | |
| 3 Guaranteed payments (other than health insurance) | | | 7 Deductions included on Schedule K, lines 1 through 13d, and 16l not charged against book income this year (itemize): | | |
| 4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16l (itemize): | | | a Depreciation \$ | | |
| a Depreciation \$ | | | 8 Add lines 6 and 7 | | |
| b Travel and entertainment \$ | | | 9 Income (loss). Subtract line 8 from line 5 | | |
| 5 Add lines 1 through 4 | | | | | |

Schedule M-2 Analysis of Partners' Capital Accounts. (Not required if Item G9, page 1, is answered "Yes.")

| | | | | | |
|---|--|--|--|--|--|
| 1 Balance at beginning of year | | | 6 Distributions: a Cash | | |
| 2 Capital contributed: | | | b Property | | |
| a Cash | | | 7 Other decreases (itemize): | | |
| b Property | | | | | |
| 3 Net income (loss) per books | | | | | |
| 4 Other increases (itemize): | | | 8 Add lines 6 and 7 | | |
| | | | 9 Balance at end of year. Subtract line 8 from line 5 | | |
| 5 Add lines 1 through 4 | | | | | |

Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

Important: Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

| Transactions of foreign partnership | (a) U.S. person filing this return | (b) Any domestic corporation or partnership controlling or controlled by the U.S. person filing this return | (c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filing this return | (d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filing this return) |
|---|------------------------------------|---|--|--|
| 1 Sales of inventory . . . | | | | |
| 2 Sales of property rights (patents, trademarks, etc.) | | | | |
| 3 Compensation received for technical, managerial, engineering, construction, or like services | | | | |
| 4 Commissions received . . . | | | | |
| 5 Rents, royalties, and license fees received . . . | | | | |
| 6 Distributions received . . . | | | | |
| 7 Interest received | | | | |
| 8 Other | | | | |
| 9 Add lines 1 through 8 . . . | | | | |
| 10 Purchases of inventory . . . | | | | |
| 11 Purchases of tangible property other than inventory | | | | |
| 12 Purchases of property rights (patents, trademarks, etc.) . . . | | | | |
| 13 Compensation paid for technical, managerial, engineering, construction, or like services | | | | |
| 14 Commissions paid | | | | |
| 15 Rents, royalties, and license fees paid | | | | |
| 16 Distributions paid | | | | |
| 17 Interest paid | | | | |
| 18 Other | | | | |
| 19 Add lines 10 through 18 . . . | | | | |
| 20 Amounts borrowed (enter the maximum loan balance during the year)—see instructions | | | | |
| 21 Amounts loaned (enter the maximum loan balance during the year)—see instructions | | | | |

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

OMB No. 1545-1622

Attachment Sequence No. **108**

▶ See separate instructions. ▶ Please print or type.

For the recomputation year beginning _____, and ending _____, See instructions.

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

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

| | |
|----------------|--------------------------------|
| Name of entity | Employer identification number |
|----------------|--------------------------------|

| | Date of each prior year to which interest computation relates: | | | (d) Totals (Add columns (a), (b), and (c).) |
|--|--|--|--|---|
| | (a) Year ended mo. yr. | (b) Year ended mo. yr. | (c) Year ended mo. yr. | |
| 1 Taxable income (or loss) for the prior years shown on tax return (or as previously adjusted) before net operating loss or capital loss carrybacks (other than carrybacks that must be taken into account to properly compute interest under section 167(g)) (see instructions). If you were required to file Form 8866 for an earlier year, enter adjusted taxable income for the prior years from Form 8866, line 3, for the most recent recomputation year that affects the prior years | | | | |
| 2 Adjustment to taxable income for the difference between: (a) the depreciation deducted under the income forecast method based on estimated future income and (b) depreciation allowable under the income forecast method based on actual income earned for periods before the end of the recomputation year and estimated future income to be earned after the recomputation year. See instructions and attach a schedule listing each separate property, unless you were an owner of an interest in a pass-through entity reporting this amount from Schedule K-1 or a similar statement | | | | |
| 3 Adjusted taxable income for look-back purposes. Combine lines 1 and 2 | | | | |
| 4 Income tax liability on line 3 amount using tax rates in effect for the prior years (see instructions) | | | | |
| 5 Income tax liability shown on return (or as previously adjusted) for the prior years (see instructions). If you were required to file Form 8866 for an earlier year, enter the amount required to be reported on Form 8866, line 4, for the most recent recomputation year that affects the prior years | | | | |
| 6 Increase (or decrease) in tax for the prior years on which interest is due (or is to be refunded). Subtract line 5 from line 4. (Pass-through entities: See instructions.) | | | | |
| 7 Interest due on increase, if any, shown on line 6 (see instructions) | | | | |
| 8 Interest to be refunded on decrease, if any, shown on line 6 (see instructions) | | | | |
| 9 Net amount of interest to be refunded to you . If line 8, column (d), exceeds line 7, column (d), enter the excess. File Form 8866 separately; do not attach it to your tax return (see instructions) | | | | |
| 10 Net amount of interest you owe . If line 7, column (d), exceeds line 8, column (d), enter the excess. Attach Form 8866 to your tax return. See instructions for where to include this amount on your return | | | | |

Signatures. Complete this section **only** if this form is being filed separately and not with the tax return.

| | | | | |
|---------------------------------|--|------|---|------------------------|
| Sign Here | Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | | |
| | | | | |
| Paid Preparer's Use Only | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| | Firm's name (or yours if self-employed) address, and ZIP code | EIN | Phone no. | |



Extraterritorial Income Exclusion

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on return

Identifying number

Part I Elections and Other Information

- 1 Check the box if you are electing under section 942(a)(3) to exclude a portion of your gross receipts from foreign trading gross receipts on line 15. Attach a schedule indicating which receipts are being excluded
- 2 Check the box if you are electing to apply the extraterritorial income exclusion provisions to certain transactions involving a FSC (see instructions). Attach a schedule listing the affected transactions
- 3 Check the box if the taxpayer is a foreign corporation electing to be treated as a domestic corporation (see instructions)
- 4a Are you excepted from the foreign economic process requirements because your foreign trading gross receipts are \$5 million or less? Yes No
- b If "No," check the applicable box to indicate how you met the foreign economic process requirements:
 - (1) You met the 50% foreign direct cost test (see instructions).
 - (2) You met the alternative 85% foreign direct cost test (see instructions).
- 5 See instructions before completing lines 5a through 5c. **Note:** For transactions for which the exclusion is determined using the foreign sale and leasing income method (i.e., line 44 equals line 45), complete only lines 5a and 5c(1).
 - a Business activity code
 - b Product or product line
- c Check the applicable box to indicate the basis of your reporting:
 - (1) Transaction-by-transaction:
 - (a) Aggregate on Form 8873
 - (b) Aggregate on tabular schedule
 - (c) Tabular schedule of transactions
 - (2) Group of transactions (see instructions for an important change made to reflect the American Jobs Creation Act of 2004)

Part II Foreign Trade Income and Foreign Sale and Leasing Income

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

| | | (a) Foreign Trade Income | | (b) Foreign Sale and Leasing Income |
|---|-----|--------------------------|--|-------------------------------------|
| 6 Sale, exchange, or other disposition of qualifying foreign trade property | 6 | | | |
| 7 Enter the amount from line 6, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States | 7 | | | |
| 8 Lease or rental of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns | 8 | | | |
| 9 Services related and subsidiary to the sale, exchange, or other disposition of qualifying foreign trade property | 9 | | | |
| 10 Enter the amount from line 9, column (a), attributable to the sale of property formerly leased or rented for use by the lessee outside the United States | 10 | | | |
| 11 Services related and subsidiary to the lease of qualifying foreign trade property for use by the lessee outside the United States. Enter the same amount in both columns | 11 | | | |
| 12 Engineering or architectural services for construction projects outside the United States | 12 | | | |
| 13 Managerial services provided to unrelated persons (see instructions) | 13 | | | |
| 14 Enter the sum of the amounts from lines 6, 9, 12, and 13 of column (a) attributable to foreign economic processes. Do not include any amounts already included on lines 7, 8, 10, or 11 in column (b) | 14 | | | |
| 15 Foreign trading gross receipts. Add lines 6 through 13 in column (a) | 15 | | | |
| 16 Add lines 7 through 14 in column (b) | 16 | | | |
| 17 Cost of goods sold: | | | | |
| a Inventory at beginning of year | 17a | | | |
| b Purchases | 17b | | | |
| c Cost of labor | 17c | | | |
| d Additional section 263A costs (attach schedule) | 17d | | | |
| e Other costs (attach schedule) | 17e | | | |
| f Total. Add lines 17a through 17e | 17f | | | |
| g Inventory at end of year | 17g | | | |
| h Subtract line 17g from line 17f | 17h | | | |
| 18 In column (a), subtract line 17h from line 15. In column (b), subtract line 17h from line 16. | 18 | | | |
| 19 Other expenses and deductions (see instructions) (attach schedule) | 19 | | | |
| 20 Foreign trade income. In column (a), subtract line 19 from line 18. If -0- or less, stop here. You do not qualify for the exclusion | 20 | | | |
| 21 Foreign sale and leasing income. In column (b), subtract line 19 from line 18 | 21 | | | |

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

Section A — Foreign Trade Income Using Marginal Costing Method

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

Section B — 15% of Foreign Trade Income Method

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

Section C — 1.2% of Foreign Trading Gross Receipts Method

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

Part IV Extraterritorial Income Exclusion (Net of Disallowed Deductions)

| | | | | |
|------------|---|------------|--|--|
| 37 | Enter your foreign trade income from line 20 | 37 | | |
| 38 | Multiply line 37 by 15% (.15) | 38 | | |
| 39 | Enter your foreign trading gross receipts from line 15 | 39 | | |
| 40 | Multiply line 39 by 1.2% (.012) | 40 | | |
| 41 | Multiply line 38 by 2.0 | 41 | | |
| 42 | Enter the smaller of line 40 or line 41 | 42 | | |
| 43 | Enter your foreign sale and leasing income from line 21 | 43 | | |
| 44 | Multiply line 43 by 30% (.30) | 44 | | |
| 45 | Enter the greatest of lines 33, 36, 38, 42, or 44. If you are using the alternative computation, see instructions for the amount to enter | 45 | | |
| | Note. If you do not have a reduction for international boycott operations, illegal bribes, kickbacks, etc. (see the instructions for line 50), skip lines 46 through 51 and enter on line 52 the amount from line 45. | | | |
| 46 | If line 44 equals line 45, divide the amount on line 45 by the amount on line 43. Otherwise, divide the amount on line 45 by the amount on line 37. Carry the result to at least three decimal places | 46 | | |
| 47 | If line 44 equals line 45, enter the amount from line 19, column (b). Otherwise, enter the amount from line 19, column (a) | 47 | | |
| 48 | Multiply line 46 by line 47 | 48 | | |
| 49 | Add lines 45 and 48 | 49 | | |
| 50 | Reduction for international boycott operations, illegal bribes, kickbacks, etc. (see instructions) | 50 | | |
| 51 | Qualifying foreign trade income. Subtract line 50 from line 49. If -0- or less, stop here. You do not qualify for the exclusion | 51 | | |
| 52 | Subtract line 48 from line 51 | 52 | | |
| 53a | Enter the amount from line 52 that is attributable to 100% transactions (see instructions) | 53a | | |
| b | Multiply the amount from line 52 that is attributable to 80% transactions (see instructions) by 80% (0.80) and enter the result here | 53b | | |
| c | Multiply the amount from line 52 that is attributable to 60% transactions (see instructions) by 60% (0.60) and enter the result here | 53c | | |
| 54 | Extraterritorial income exclusion (net of disallowed deductions). Add lines 53a through 53c. Enter the result here and include it on the "other deductions" line of your tax return or schedule (see instructions) | 54 | | |

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit

| (a) Name and address of the qualified community development entity (CDE) | (b) Employer identification number of CDE | (c) Date of initial investment | (d) Amount of qualified equity investment | (e) Credit rate | (f) Credit ((d) × (e)) |
|---|---|--|---|-----------------------|---------------------------|
| 1 | | | | % | |
| | | | | % | |
| | | | | % | |
| 2 New markets credits from pass-through entities (if from more than one entity, see instructions): | | | | | |
| If you are a— | | Then enter the total of the current year credits from— | | | |
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code O | } ----- EIN of pass-through entity | | 2 | |
| b Partner | Schedule K-1 (Form 1065), box 15, code O | | | | |
| 3 Current year credit. Add the amounts on line 1, column (f), and line 2. S corporations and partnerships, see instructions | | | | 3 | |

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

| | | | | | |
|---|-----------|--|--|-----------|-----------|
| 4 Regular tax before credits: | | | | | |
| • Individuals. Enter the amount from Form 1040, line 44 | } | | | | |
| • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1, or the applicable line of your return | | | | | 4 |
| • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | | | |
| 5 Alternative minimum tax: | | | | | |
| • Individuals. Enter the amount from Form 6251, line 35 | } | | | | |
| • Corporations. Enter the amount from Form 4626, line 14 | | | | | 5 |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | | | |
| 6 Add lines 4 and 5 | | | | 6 | |
| 7a Foreign tax credit | 7a | | | | |
| b Credits from Form 1040, lines 48 through 54 | 7b | | | | |
| c Possessions tax credit (Form 5735, line 17 or 27) | 7c | | | | |
| d Nonconventional source fuel credit (Form 8907, line 23) | 7d | | | | |
| e Other specified credits (see instructions) | 7e | | | | |
| f Add lines 7a through 7e | 7f | | | | |
| 8 Net income tax. Subtract line 7f from line 6. If zero, skip lines 9 through 12 and enter -0- on line 13. | | | | 8 | |
| 9 Net regular tax. Subtract line 7f from line 4. If zero or less, enter -0-. | 9 | | | | |
| 10 Enter 25% (.25) of the excess, if any, of line 9 over \$25,000 (see instructions) | 10 | | | | |
| 11 Tentative minimum tax (see instructions): | | | | | |
| • Individuals. Enter the amount from Form 6251, line 33 | } | | | | |
| • Corporations. Enter the amount from Form 4626, line 12 | | | | | 11 |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | | | | |
| 12 Enter the greater of line 10 or line 11 | | | | 12 | |
| 13 Subtract line 12 from line 8. If zero or less, enter -0- | | | | 13 | |
| 14 Credit allowed for the current year. Enter the smaller of line 3 or line 13 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 3 is greater than line 13, see instructions | | | | 14 | |

Credit for Small Employer Pension Plan Startup Costs

▶ **Attach to your tax return.**

Identifying number

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

| | | | | | | | | | | |
|---|---|--|---------------|---|-----------|--|----------|--|--|--|
| <p>1 Qualified startup costs incurred during the tax year. Do not enter more than \$1,000</p> | 1 | | | | | | | | | |
| <p>2 Enter one-half of line 1</p> | 2 | | | | | | | | | |
| <p>3 Form 8881 credits from pass-through entities:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width: 30%; text-align: center;">If you are a—</td> <td style="width: 70%; text-align: center;">Then enter the Form 8881 credits from—</td> </tr> <tr> <td style="text-align: center;">a Shareholder</td> <td style="text-align: center;">Schedule K-1 (Form 1120S) box 13, code F, G, or U</td> </tr> <tr> <td style="text-align: center;">b Partner</td> <td style="text-align: center;">Schedule K-1 (Form 1065) box 15, code F, G, or U</td> </tr> </table> | If you are a— | Then enter the Form 8881 credits from— | a Shareholder | Schedule K-1 (Form 1120S) box 13, code F, G, or U | b Partner | Schedule K-1 (Form 1065) box 15, code F, G, or U | 3 | | | |
| If you are a— | Then enter the Form 8881 credits from— | | | | | | | | | |
| a Shareholder | Schedule K-1 (Form 1120S) box 13, code F, G, or U | | | | | | | | | |
| b Partner | Schedule K-1 (Form 1065) box 15, code F, G, or U | | | | | | | | | |
| <p>4 Add lines 2 and 3</p> | 4 | | | | | | | | | |
| <p>5 Current year credit. Enter the smaller of line 4 or \$500</p> | 5 | | | | | | | | | |

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

| | | | | |
|---|-----------|--|--|--|
| <p>6 Regular tax before credits:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | | |
| <p>7 Alternative minimum tax:</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | 7 | | | |
| <p>8 Add lines 6 and 7</p> | 8 | | | |
| <p>9a Foreign tax credit</p> | 9a | | | |
| <p>b Credits from Form 1040, lines 48 through 54</p> | 9b | | | |
| <p>c Possessions tax credit (Form 5735, line 17 or 27)</p> | 9c | | | |
| <p>d Nonconventional source fuel credit (Form 8907, line 23)</p> | 9d | | | |
| <p>e Other specified credits (see instructions)</p> | 9e | | | |
| <p>f Add lines 9a through 9e</p> | 9f | | | |
| <p>10 Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15</p> | 10 | | | |
| <p>11 Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-</p> | 11 | | | |
| <p>12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)</p> | 12 | | | |
| <p>13 Tentative minimum tax (see instructions):</p> <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | 13 | | | |
| <p>14 Enter the greater of line 12 or line 13</p> | 14 | | | |
| <p>15 Subtract line 14 from line 10. If zero or less, enter -0-</p> | 15 | | | |
| <p>16 Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions</p> | 16 | | | |

Credit for Employer-Provided Childcare Facilities and Services

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

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

| | | | | | |
|--|--|--|--|----------|------------------------------|
| 1 Qualified childcare facility expenditures paid or incurred (see instructions) | 1 | | | | |
| 2 Enter 25% (.25) of line 1 | | | | 2 | |
| 3 Qualified childcare resource and referral expenditures paid or incurred | 3 | | | | |
| 4 Enter 10% (.10) of line 3 | | | | 4 | |
| 5 Form 8882 credits from pass-through entities (if more than one entity, see instructions): | | | | | |
| If you are a— | Then enter the total of the current year credits from— | | | | |
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | | | | } EIN of pass-through entity |
| b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | | | | |
| c Beneficiary | Schedule K-1 (Form 1041), box 13, code N | | | | |
| 6 Add lines 2, 4, and 5 | | | | 6 | |
| 7 Current year credit. Enter the smaller of line 6 or \$150,000 (S corporations, partnerships, estates, and trusts, see instructions) | | | | 7 | |

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

| | | | | | |
|--|------------|--|--|------------|--|
| 8 Regular tax before credits: | | | | | |
| • Individuals. Enter the amount from Form 1040, line 44 | } | | | | |
| • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return | | | | | |
| • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | | | | | |
| 9 Alternative minimum tax: | | | | | |
| • Individuals. Enter the amount from Form 6251, line 35 | } | | | | |
| • Corporations. Enter the amount from Form 4626, line 14 | | | | | |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | | | | | |
| 10 Add lines 8 and 9 | | | | 10 | |
| 11a Foreign tax credit | 11a | | | | |
| b Credits from Form 1040, lines 48 through 54 | 11b | | | | |
| c Possessions tax credit (Form 5735, line 17 or 27) | 11c | | | | |
| d Nonconventional source fuel credit (Form 8907, line 23) | 11d | | | | |
| e Other specified credits (see instructions) | 11e | | | | |
| f Add lines 11a through 11e | | | | 11f | |
| 12 Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17 | | | | 12 | |
| 13 Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0- | 13 | | | | |
| 14 Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions) | 14 | | | | |
| 15 Tentative minimum tax (see instructions): | | | | | |
| • Individuals. Enter the amount from Form 6251, line 33 | } | | | | |
| • Corporations. Enter the amount from Form 4626, line 12 | | | | | |
| • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | | | | | |
| 16 Enter the greater of line 14 or line 15 | | | | 16 | |
| 17 Subtract line 16 from line 12. If zero or less, enter -0- | | | | 17 | |
| 18 Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions | | | | 18 | |

Reportable Transaction Disclosure Statement

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

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

Number, street, and room or suite no.

City or town, state, and ZIP code

A Enter the form number of the tax return that this form is attached to ▶ _____
 Enter the year of the tax return with which this form is filed ▶ _____

B Check the box(es) that apply (see instructions).

Initial year filer

Protective disclosure

1a Name of reportable transaction

| | |
|--|--|
| 1b Initial year participated in transaction | 1c Material advisor or tax shelter registration number (9 digits or 11 digits) |
|--|--|

2 Identify the type of reportable transaction. Check all the box(es) that apply (see instructions).

| | |
|--|---|
| a <input type="checkbox"/> Listed transaction | d <input type="checkbox"/> Loss |
| b <input type="checkbox"/> Confidential | e <input type="checkbox"/> Significant book-tax difference |
| c <input type="checkbox"/> Contractual protection | f <input type="checkbox"/> Brief asset holding period |

3 If the transaction is a "listed transaction" or substantially similar to a listed transaction, identify the listed transaction (see instructions) ▶ _____

4 Enter the number of transactions reported on this form ▶ _____

5 If you invested in the transaction through another entity, such as a partnership, an S corporation, or a foreign corporation, provide the information below for the entity.

a Name ▶ _____

b Type of entity ▶ _____

c Form number of tax return filed ▶ _____

d Employer identification number (EIN) ▶ _____

6 Enter below, the name and address of each person to whom you paid a fee with regard to the transaction if that person promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheet, if necessary.)

a Name

Number, street, and room or suite no.

City or town, state, and ZIP code

b Name

Number, street, and room or suite no.

City or town, state, and ZIP code

7 Facts. Describe the facts of the transaction that relate to the expected tax benefits, including your participation in the transaction. For listed transactions identified in item 2a, also provide the complete name, address, and nature of involvement of all parties to the transaction (see instructions).

8 Expected tax benefits. Describe the expected tax benefits, including deductions, exclusions from gross income, nonrecognition of gain, tax credits, adjustments (or the absence of adjustments) to the basis of property, etc. (see instructions for more details).

9 Estimated tax benefits. Provide a separate estimate of the amount of each of the expected tax benefits described above for each affected tax year (including prior and future years).

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

| | | | | | | | | | | | |
|---------------|--|---------------|--------------------------------|---------------|--|-----------|---|----------|------------------------------------|---|--|
| 1 | Low sulfur diesel fuel produced (in gallons) | 1 | | | | | | | | | |
| 2 | Multiply line 1 by \$.05 | 2 | | | | | | | | | |
| 3 | Qualified capital costs limitation (see instructions) | 3 | | | | | | | | | |
| 4 | Total low sulfur diesel fuel production credits allowed for all prior tax years | 4 | | | | | | | | | |
| 5 | Subtract line 4 from line 3 | 5 | | | | | | | | | |
| 6 | Enter the smaller of line 5 or line 2 | 6 | | | | | | | | | |
| 7 | Low sulfur diesel fuel production credits from pass-through entities: <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>If you are a—</td> <td>Then enter the credit(s) from—</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U</td> </tr> <tr> <td>c Patron</td> <td>Written statement from cooperative</td> </tr> </table> | If you are a— | Then enter the credit(s) from— | a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | c Patron | Written statement from cooperative | 7 | |
| If you are a— | Then enter the credit(s) from— | | | | | | | | | | |
| a Shareholder | Schedule K-1 (Form 1120S), box 13, code F, G, or U | | | | | | | | | | |
| b Partner | Schedule K-1 (Form 1065), box 15, code F, G, or U | | | | | | | | | | |
| c Patron | Written statement from cooperative | | | | | | | | | | |
| 8 | Current year credit. Add lines 6 and 7 | 8 | | | | | | | | | |

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

| | | | |
|-----|---|-----|--|
| 9 | Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return | 9 | |
| 10 | Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 | 10 | |
| 11 | Add lines 9 and 10 | 11 | |
| 12a | Foreign tax credit | 12a | |
| b | Credits from Form 1040, lines 48 through 54 | 12b | |
| c | Possessions tax credit (Form 5735, line 17 or 27) | 12c | |
| d | Nonconventional source fuel credit (Form 8907, line 23) | 12d | |
| e | Other specified credits (see instructions) | 12e | |
| f | Add lines 12a through 12e | 12f | |
| 13 | Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18 | 13 | |
| 14 | Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0- | 14 | |
| 15 | Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions) | 15 | |
| 16 | Tentative minimum tax (see instructions): <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 33 Corporations. Enter the amount from Form 4626, line 12 Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 | 16 | |
| 17 | Enter the greater of line 15 or line 16 | 17 | |
| 18 | Subtract line 17 from line 13. If zero or less, enter -0- | 18 | |
| 19 | Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions | 19 | |

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8896 to claim the low sulfur diesel fuel production credit.

The credit generally is 5 cents for every gallon of low sulfur diesel fuel produced by a qualified small business refiner during the

tax year. However, the total credits allowed for all tax years cannot be more than the refiner's qualified capital costs limitation on line 3. This credit is part of the general business credit.

Definitions

Low Sulfur Diesel Fuel

This is diesel fuel with a sulfur content of 15 parts per million or less.

Small Business Refiner

A small business refiner generally is a refiner of crude oil with an average daily domestic refinery run or average retained production for all facilities that did not exceed 205,000 barrels for the 1-year period ending on December 31, 2002. To figure the average daily domestic refinery run or retained production, only include refineries that were refineries of the refiner or a related person (within the meaning of