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## FEDERAL INFORMATIONAL FORMS

**Child Tax Credit Worksheet** (keep for your records)

Name(s): First <b>ROBERT &amp; FRANCES</b>	Last <b>START AMT EXEMPT PHASEOUT</b>	Your SSN <b>000-55-0000</b>
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**Part 1**

1. Number of qualifying children: 2 X \$1,000. Enter the result. 1 2,000.

2. Enter the amount from Form 1040, line 37, or Form 1040A, line 22. 2 151,000.

3. **1040 filers:** Enter the total of any-  
 • Exclusion of income from Puerto Rico, and  
 • Amounts from Form 2555, lines 43 and 48; Form 2555-EZ, line 18; and Form 4563, line 15. } 3 0.  
**1040A filers:** Enter -0-.

4. Add lines 2 and 3. Enter the total. 4 151,000.

5. Enter the amount shown below for your filing status.  
 • Married filing jointly - \$110,000  
 • Single, head of household, or qualifying widow(er) - \$75,000 } 5 110,000.  
 • Married filing separately - \$55,000

6. Is the amount on line 4 more than the amount on line 5?  
 **No.** Leave line 6 blank. Enter -0- on line 7.  
 **Yes.** Subtract line 5 from line 4. 6 41,000.  
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).

7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 2,050.

8. Is the amount on line 1 more than the amount on line 7?  
 **No.**   
 You cannot take the child tax credit on Form 1040, line 51, or Form 1040A, line 33.  
 **Yes.** Subtract line 7 from line 1. Enter the result. 8 \_\_\_\_\_

**Part 2**

9. Enter the amount from Form 1040, line 45, or Form 1040A, line 28. 9 \_\_\_\_\_

10. **1040 filers:** Enter the total of the amounts from lines 46 through 50. } 10 \_\_\_\_\_  
**1040A filers:** Enter the total of the amounts from lines 29 through 32. }

11. Are you claiming any of the following credits?  
 • Adoption credit, Form 8839 • Mortgage interest credit, Form 8396  
 • District of Columbia first-time homebuyer credit, Form 8859  
 **No.** Enter the amount from line 10. } 11 \_\_\_\_\_  
 **Yes.** Complete the Line 11 Worksheet to figure the amount to enter here. }

12. Subtract line 11 from line 9. Enter the result. 12 \_\_\_\_\_

13. Is the amount on line 8 of this worksheet more than the amount on line 12?  
 **No.** Enter the amount from line 8. } **This is your**  
 **Yes.** Enter the amount from line 12. } **child tax credit.** 13 \_\_\_\_\_

<b>L A B E L  H E R E</b>	For the year Jan. 1-Dec. 31, 2004, or other tax year beginning _____, 2004, ending _____, 20		OMB No. 1545-0074
	Your first name and initial <b>ROBERT</b>	Last name <b>START AMT EXEMPT PHASEOUT</b>	Your social security number <b>000 55 0000</b>
	If a joint return, spouse's first name and initial <b>FRANCES</b>	Last name <b>START AMT EXEMPT PHASEOUT</b>	Spouse's social security number <b>001 55 0000</b>
	Home address (number and street). If you have a P.O. box, see page 16. <b>START EXEMPTION PHASEOUT ALL ORDINARY INCOME</b>		Apt. no. <b>▲ Important! ▲</b> You <b>must</b> enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. <b>CONWAY, NH 03818</b>			

**Presidential Election Campaign** (See page 16.) **Note.** Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? **You**  Yes  No **Spouse**  Yes  No

**Filing Status**

1  Single 4  Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. **▶**

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here. **▶**

5  Qualifying widow(er) with dependent child (see page 17)

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

b  Spouse

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 18)
(1) First name	Last name			
WILLIAM FIRST	DOLLAR	001 55 0001	SON	X
MARY FIRST	DOLLAR OF	002 55 0001	DAUGHTER	X

Boxes checked on 6a and 6b: **2**

No. of children on 6c who:  
 • lived with you: **2**  
 • did not live with you due to divorce or separation (see page 18): **0**

Dependents on 6c not entered above: **4**

d Total number of exemptions claimed: **4**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	151,000.
8a Taxable interest. Attach Schedule B if required	8a	
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	
b Qualified dividends (see page 20)	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (see page 22)	15b	
16a Pensions and annuities	16a	
b Taxable amount (see page 22)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount (see page 24)	20b	
21 Other income. List type and amount (see page 24)	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	22	151,000.

**Adjusted Gross Income**

23 Educator expenses (see page 26)	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 IRA deduction (see page 26)	25	
26 Student loan interest deduction (see page 28)	26	
27 Tuition and fees deduction (see page 29)	27	
28 Health savings account deduction. Attach Form 8889	28	
29 Moving expenses. Attach Form 3903	29	
30 One-half of self-employment tax. Attach Schedule SE	30	
31 Self-employed health insurance deduction (see page 30)	31	
32 Self-employed SEP, SIMPLE, and qualified plans	32	
33 Penalty on early withdrawal of savings	33	
34a Alimony paid b Recipient's SSN <b>▶</b>	34a	
35 Add lines 23 through 34a	35	
36 Subtract line 35 from line 22. This is your <b>adjusted gross income</b>	36	151,000.

Tax and Credits

Standard Deduction for -
People who checked any box on line 38a or 38b or who can be claimed as a dependent.

All others: Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

Table with 2 columns: Line number and Amount. Rows include: 37 Amount from line 36 (adjusted gross income) 151,000.; 38a Check if: You were born before January 2, 1940, Blind. Spouse was born before January 2, 1940, Blind. Total boxes checked 38a; 39 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 9,700.; 40 Subtract line 39 from line 37 141,300.; 41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33 12,400.; 42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0- 128,900.; 43 Tax. Check if any tax is from: a Form(s) 8814 b Form 4972 26,050.; 44 Alternative minimum tax. Attach Form 6251 0.; 45 Add lines 43 and 44 26,050.; 46 Foreign tax credit. Attach Form 1116 if required 46; 47 Credit for child and dependent care expenses. Attach Form 2441 47; 48 Credit for the elderly or the disabled. Attach Schedule R 48; 49 Education credits. Attach Form 8863 49; 50 Retirement savings contributions credit. Attach Form 8880 50; 51 Child tax credit (see page 37) 51; 52 Adoption credit. Attach Form 8839 52; 53 Credits from: a Form 8396 b Form 8859 53; 54 Other credits. Check applicable box(es): a Form 3800 b Form 8801 c Specify 54; 55 Add lines 46 through 54. These are your total credits 55; 56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0- 26,050.

Other Taxes

Table with 2 columns: Line number and Amount. Rows include: 57 Self-employment tax. Attach Schedule SE 57; 58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 58; 59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 59; 60 Advance earned income credit payments from Form(s) W-2 60; 61 Household employment taxes. Attach Schedule H 61; 62 Add lines 56 through 61. This is your total tax 26,050.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 2 columns: Line number and Amount. Rows include: 63 Federal income tax withheld from Forms W-2 and 1099 26,050.; 64 2004 estimated tax payments and amount applied from 2003 return 64; 65a Earned income credit (EIC) 65a; 65b Nontaxable combat pay election 65b; 66 Excess social security and tier 1 RRTA tax withheld (see page 54) 66; 67 Additional child tax credit. Attach Form 8812 67; 68 Amount paid with request for extension to file (see page 54) 68; 69 Other payments from: a Form 2439 b Form 4136 c Form 8885 69; 70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments 26,050.

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

Table with 2 columns: Line number and Amount. Rows include: 71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid 0.; 72a Amount of line 71 you want refunded to you 72a; 72b Routing number; 72c Type: Checking Savings; 72d Account number; 73 Amount of line 71 you want applied to your 2005 estimated tax 0.

Amount You Owe

Table with 2 columns: Line number and Amount. Rows include: 74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 0.; 75 Estimated tax penalty (see page 55) 75

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes. Complete the following. No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

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

**Alternative Minimum Tax - Individuals**

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 <b>ROBERT &amp; FRANCES START AMT EXEMPT PHASEOUT</b>	Your social security number <b>000 55 0000</b>
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**Part I Alternative Minimum Taxable Income**

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 40, and go to line 2. Otherwise, enter the amount from Form 1040, line 37, and go to line 7. (If less than zero, enter as a negative amount.)	<b>1</b>	<b>151,000.</b>
2 Medical and dental. Enter the <b>smaller</b> of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 37	<b>2</b>	
3 Taxes from Schedule A (Form 1040), line 9	<b>3</b>	
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	<b>4</b>	
5 Miscellaneous deductions from Schedule A (Form 1040), line 26	<b>5</b>	
6 If Form 1040, line 37, is over \$142,700 (over \$71,350 if married filing separately), enter the amount from line 9 of the <b>Itemized Deductions Worksheet</b> on page B-1 of the instructions for Schedules A & B (Form 1040)	<b>6</b>	
7 Tax refund from Form 1040, line 10 or line 21	<b>7</b>	
8 Investment interest expense (difference between regular tax and AMT)	<b>8</b>	
9 Depletion (difference between regular tax and AMT)	<b>9</b>	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	<b>10</b>	
11 Interest from specified private activity bonds exempt from the regular tax	<b>11</b>	
12 Qualified small business stock (7% of gain excluded under section 1202)	<b>12</b>	
13 Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>13</b>	
14 Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	<b>14</b>	
15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	<b>15</b>	
16 Disposition of property (difference between AMT and regular tax gain or loss)	<b>16</b>	
17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>17</b>	
18 Passive activities (difference between AMT and regular tax income or loss)	<b>18</b>	
19 Loss limitations (difference between AMT and regular tax income or loss)	<b>19</b>	
20 Circulation costs (difference between regular tax and AMT)	<b>20</b>	
21 Long-term contracts (difference between AMT and regular tax income)	<b>21</b>	
22 Mining costs (difference between regular tax and AMT)	<b>22</b>	
23 Research and experimental costs (difference between regular tax and AMT)	<b>23</b>	
24 Income from certain installment sales before January 1, 1987	<b>24</b>	
25 Intangible drilling costs preference	<b>25</b>	
26 Other adjustments, including income-based related adjustments	<b>26</b>	
27 Alternative tax net operating loss deduction	<b>27</b>	
28 <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see instructions)	<b>28</b>	<b>151,000.</b>

**Part II Alternative Minimum Tax**

29 Exemption. (If this form is for a child under age 14, see instructions.) <b>IF your filing status is ... AND line 28 is not over ... THEN enter on line 29 ...</b> Single or head of household ..... \$112,500 ..... \$40,250 Married filing jointly or qualifying widow(er) ..... 150,000 ..... 58,000 Married filing separately ..... 75,000 ..... 29,000 If line 28 is <b>over</b> the amount shown above for your filing status, see instructions.		
	<b>STMT 2</b>	<b>57,750.</b>
30 Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	<b>30</b>	<b>93,250.</b>
31 • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here. • <b>All others:</b> If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	<b>31</b>	<b>24,245.</b>
32 Alternative minimum tax foreign tax credit (see instructions)	<b>32</b>	
33 Tentative minimum tax. Subtract line 32 from line 31	<b>33</b>	<b>24,245.</b>
34 Tax from Form 1040, line 43 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46). If you used Schedule J to figure your tax, the amounts for lines 43 and 46 of Form 1040 must be refigured (without using Schedule J (see instructions)	<b>34</b>	<b>26,050.</b>
35 <b>Alternative minimum tax.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 44	<b>35</b>	<b>0.</b>

**Part III Tax Computation Using Maximum Capital Gains Rates**

<b>36</b> Enter the amount from Form 6251, line 30 .....	<b>36</b>	
<b>37</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions) .....	<b>37</b>	
<b>38</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions) .....	<b>38</b>	
<b>39</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) .....	<b>39</b>	
<b>40</b> Enter the <b>smaller</b> of line 36 or line 39 .....	<b>40</b>	
<b>41</b> Subtract line 40 from line 36 .....	<b>41</b>	
<b>42</b> If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result .....	<b>42</b>	
<b>43</b> Enter: <ul style="list-style-type: none"> <li>• \$58,100 if married filing jointly or qualifying widow(er),</li> <li>• \$29,050 if single or married filing separately, or</li> <li>• \$38,900 if head of household</li> </ul>	<b>43</b>	
<b>44</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 43, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0- .....	<b>44</b>	
<b>45</b> Subtract line 44 from line 43. If zero or less, enter -0- .....	<b>45</b>	
<b>46</b> Enter the <b>smaller</b> of line 36 or line 37 .....	<b>46</b>	
<b>47</b> Enter the <b>smaller</b> of line 45 or line 46 .....	<b>47</b>	
<b>48</b> Multiply line 47 by 5% (.05) .....	<b>48</b>	
<b>49</b> Subtract line 47 from line 46 .....	<b>49</b>	
<b>50</b> Multiply line 49 by 15% (.15) .....	<b>50</b>	
<b>If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.</b>		
<b>51</b> Subtract line 46 from line 40 .....	<b>51</b>	
<b>52</b> Multiply line 51 by 25% (.25) .....	<b>52</b>	
<b>53</b> Add lines 42, 48, 50, and 52 .....	<b>53</b>	
<b>54</b> If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result .....	<b>54</b>	
<b>55</b> Enter the <b>smaller</b> of line 53 or line 54 here and on line 31 .....	<b>55</b>	

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T BOSTON TAX INSTITUTE	151,000.	26,050.			5,450.	2,190.
TOTALS	151,000.	26,050.			5,450.	2,190.

FORM 6251

EXEMPTION WORKSHEET

STATEMENT 2

1	ENTER: \$40,250 IF SINGLE OR HEAD OF HOUSEHOLD; \$58,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$29,000 IF MARRIED FILING SEPARATELY. . . . .	58,000.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28 . . . . .	151,000.
3	ENTER: \$112,500 IF SINGLE OR HEAD OF HOUSEHOLD; \$150,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$75,000 IF MARRIED FILING SEPARATELY . . . . .	150,000.
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0- . . . . .	1,000.
5	MULTIPLY LINE 4 BY 25% (.25). . . . .	250.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF THIS FORM IS FOR A CHILD UNDER AGE 14, GO TO LINE 7 BELOW. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	57,750.
7	CHILD'S MINIMUM EXEMPTION AMOUNT. . . . .	
8	ENTER THE CHILD'S EARNED INCOME, IF ANY . . . . .	
9	ADD LINES 7 AND 8 . . . . .	
10	ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	