



Department of the Treasury
Internal Revenue Service

2010/8/27 – ページ組版システム ソフトウェア
公募

引き合い番号: TIRNO-10-Q-00343

政府機関: Department of the Treasury Office:
Internal Revenue Service

(アメリカ合衆国財務省: 内国歳入庁※)

2010/9/28 – アンテナハウス(株)が落札

※日本の国税庁に相当



IRS – Internal Revenue Service



- 1862 リンカーン大統領および議会が戦争経費を払うために南北戦争中に所得税が制定された。
- 所得税は10年後に廃止。
- 1913 - 第16回憲法改正により、所得税は永久に制定となる。
 - 初期の所得税形式1040は手順書も含め4ページ。
 - 2010年には、手順書だけで179ページ。
- 2012 現在IRSが出版している書類はAntenna House Formatter製となる。1億1千700万以上の全米世帯が、Antenna House Formatterによって組版された出版物を受け取る事になる。
- 将来 – IRSの出版物は中国語をはじめ多言語で Antenna House Formatter によって組版される計画。



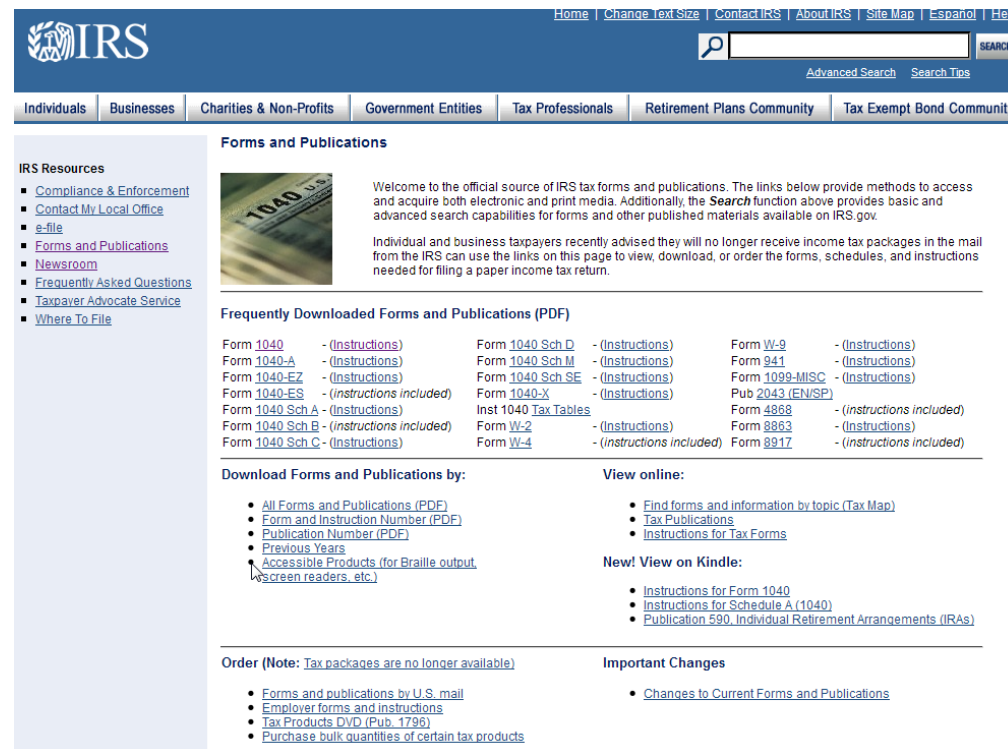
組版システムの交換の時期

- 現在のシステムでサポートされていない重要な要求項目
 - 多言語組版–税金関係出版物は中国語をはじめ多言語で配付。
 - タグ付き PDF –電子文書にアクセスするのに補助的な技術が必要な人々のために法律によって義務づけられている。
- XSL-FO 標準ベース
 - 旧システムは10年以上使用されており、独自拡張マークアップに基く。旧システム用のスタイルシート開発者は極めて少ない。
- より安価な維持費
- より安価な開発費



<http://www.irs.gov/formspubs/index.html>

- すべての出版物がソースとPDF形式で閲覧可能。
- Antenna House FormatterはIRSが出版する広い範囲の出版物を組版することが可能。
- IRS には60人以上
のドキュメント作成
者が携わる。



The screenshot shows the IRS Forms and Publications website. The header includes the IRS logo, navigation links (Home, Change Text Size, Contact IRS, About IRS, Site Map, Español, Help), a search bar, and a secondary navigation bar (Advanced Search, Search Tips). Below the header is a horizontal menu with categories: Individuals, Businesses, Charities & Non-Profits, Government Entities, Tax Professionals, Retirement Plans Community, and Tax Exempt Bond Community. The main content area is titled "Forms and Publications" and includes a welcome message, a search function, and a list of frequently downloaded forms and publications (PDF). The list includes forms such as 1040, 1040-A, 1040-EZ, 1040-ES, 1040-Sch A, 1040-Sch B, 1040-Sch C, 1040-Sch D, 1040-Sch M, 1040-Sch SE, 1040-X, Inst 1040 Tax Tables, Form W-2, Form W-4, Form W-9, Form 941, Form 1099-MISC, Pub 2043 (EN/SP), Form 4868, Form 8863, and Form 8917. There are also links for downloading forms and publications by topic, and a section for new forms and publications.

IRS Resources

- Compliance & Enforcement
- Contact My Local Office
- e-file
- Forms and Publications
- Newsroom
- Frequently Asked Questions
- Taxpayer Advocate Service
- Where To File

Forms and Publications

Welcome to the official source of IRS tax forms and publications. The links below provide methods to access and acquire both electronic and print media. Additionally, the **Search** function above provides basic and advanced search capabilities for forms and other published materials available on IRS.gov.

Individual and business taxpayers recently advised they will no longer receive income tax packages in the mail from the IRS can use the links on this page to view, download, or order the forms, schedules, and instructions needed for filing a paper income tax return.

Frequently Downloaded Forms and Publications (PDF)

Form 1040 - (Instructions)	Form 1040 Sch D - (Instructions)	Form W-9 - (Instructions)
Form 1040-A - (Instructions)	Form 1040 Sch M - (Instructions)	Form 941 - (Instructions)
Form 1040-EZ - (Instructions)	Form 1040 Sch SE - (Instructions)	Form 1099-MISC - (Instructions)
Form 1040-ES - (Instructions included)	Form 1040-X - (Instructions)	Pub 2043 (EN/SP)
Form 1040 Sch A - (Instructions)	Inst 1040 Tax Tables	Form 4868 - (Instructions included)
Form 1040 Sch B - (Instructions included)	Form W-2 - (Instructions)	Form 8863 - (Instructions)
Form 1040 Sch C - (Instructions)	Form W-4 - (Instructions included)	Form 8917 - (Instructions included)

Download Forms and Publications by:

- All Forms and Publications (PDF)
- Form and Instruction Number (PDF)
- Publication Number (PDF)
- Previous Years
- Accessible Products (for Braille output, screen readers, etc.)

View online:

- Find forms and information by topic ([Tax Map](#))
- Tax Publications
- Instructions for Tax Forms

New! View on Kindle:

- Instructions for Form [1040](#)
- Instructions for Schedule A ([1040](#))
- Publication [590](#), Individual Retirement Arrangements (IRAs)

Order (Note: Tax packages are no longer available)

- Forms and publications by U.S. mail
- Employer forms and instructions
- Tax Products DVD (Pub. 1796)
- Purchase bulk quantities of certain tax products

Important Changes

- Changes to Current Forms and Publications

Formatter V6: IRS用で追加した機能

- 組みページの上か下または隅に段を跨ぐフロート配置
- 多段組頁中の指定の隅に任意段数のフロート配置
- 改訂バーの代わりに任意の文字を置く機能
- 改行時のインデント位置を、指定された行領域の先頭から指定した長さだけずれた位置に合わせます。
- Acroformによる記入欄のあるPDFを埋め込む機能
- PDF を画像としてタグ付きPDF に埋め込む機能



IRS プロジェクトスケジュール

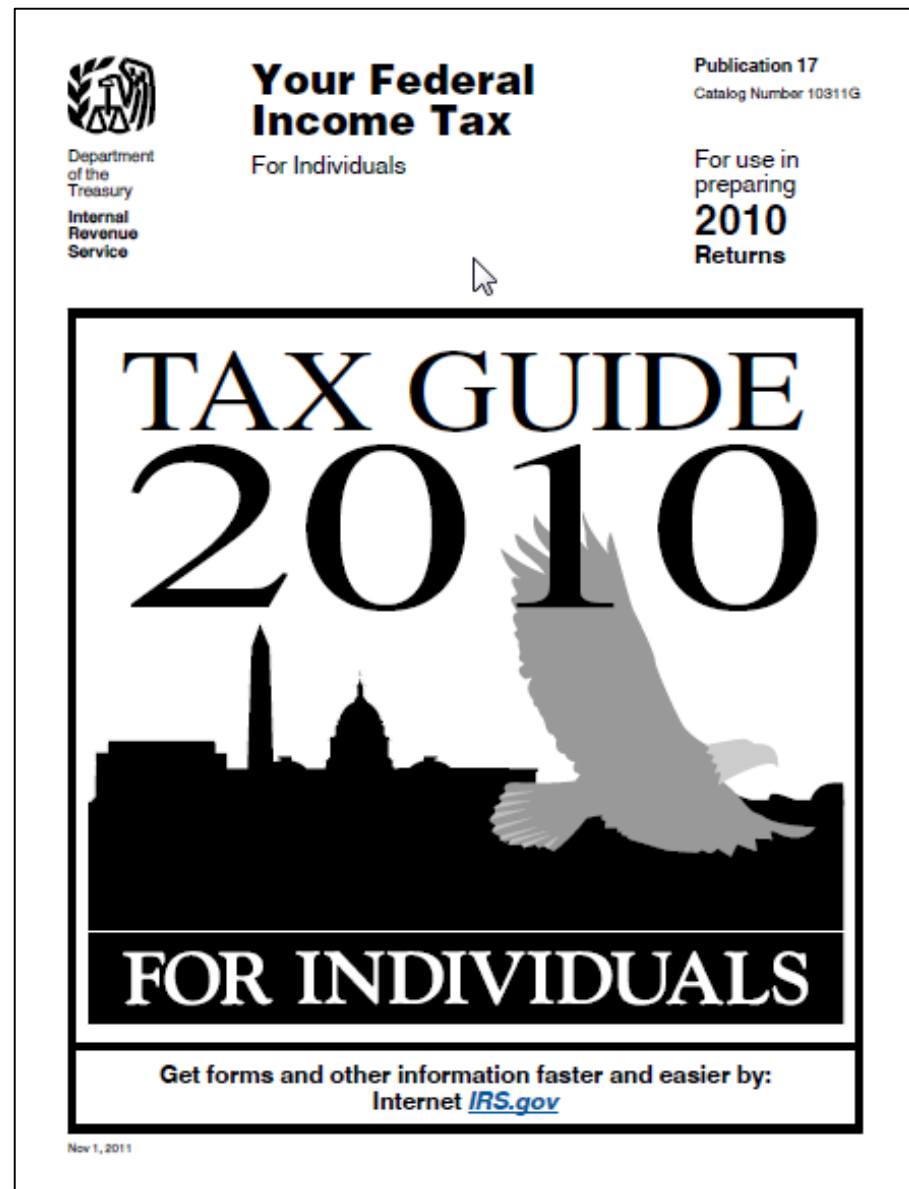


- 2010/8/27 – ページ組版システム ソフトウェア 公募
引き合い番号: TIRNO-10-Q-00343
政府機関: Department of the Treasury Office: Internal Revenue Service
(財務省: 国税庁)
- 2010/9/28 – Antenna Houseが落札
- 2011/9/30 – V6.0 公式リリース版をIRSに納品
- 2011 税金年度 – Formatterを既存のシステムと併用して運行
- 2012 税金年度 – 税金関係出版物は Antenna House Formatterで組版


IRSからの受注の重要性

- AH Formatter XSL-FO 2.0 対応計画を前倒しで実装
- AH Formatterが、最新鋭のXSL-FOエンジンとしての公式な地位を確立する
- AH Formatterで組版した文書は(聖書とコーランを除き)世界中でもっとも多くに配布されるものとなるだろう

Antenna House
Formatterを使って生成
したIRSテストドキュメ
ントの例



Example 1



Department of the Treasury
Internal Revenue Service

Your Federal Income Tax For Individuals

Contents

What's New for 2010	1	20 Standard Deduction	137
Reminders	2	21 Medical and Dental Expenses	140
Introduction	3	22 Taxes	145
Part One, The Income Tax Return		23 Interest Expense	150
1 Filing Information	4	24 Contributions	157
2 Filing Status	19	25 Nonbusiness Casualty and Theft Losses	166
3 Personal Exemptions and Dependents	24	26 Car Expenses and Other Employee Business Expenses	172
4 Tax Withholding and Estimated Tax	36	27 Tax Benefits for Work-Related Education	191
Part Two, Income		28 Miscellaneous Deductions	196
5 Wages, Salaries, and Other Earnings	45	29 Limit on Itemized Deductions	201
6 Tip Income	53	Part Six, Figuring Your Taxes and Credits	
7 Interest Income	55	30 How To Figure Your Tax	202
8 Dividends and Other Corporate Distributions	62	31 Tax on Investment Income of Certain Children	204
9 Rental Income and Expenses	66	32 Child and Dependent Care Credit	212
10 Retirement Plans, Pensions, and Annuities	74	33 Credit for the Elderly or the Disabled	221
11 Social Security and Equivalent Railroad Retirement Benefits	81	34 Child Tax Credit	225
12 Other Income	85	35 Education Credits	230
Part Three, Gains and Losses		36 Earned Income Credit (EIC)	233
13 Basis of Property	95	37 Other Credits	247
14 Sale of Property	99	2010 Tax Table	254
15 Selling Your Home	106	2010 Tax Computation Worksheet	256
16 Reporting Gains and Losses	112	2010 Tax Rate Schedules	257
Part Four, Adjustments to Income		Your Rights as a Taxpayer	258
17 Individual Retirement Arrangements (IRAs)	120	How To Get Tax Help	259
18 Alimony	132	Index	270
19 Education-Related Adjustments	134		
Part Five, Standard Deduction and Itemized Deductions			

All material in this publication may be reprinted freely. A citation to Your Federal Income Tax (2010) would be appropriate.

The explanations and examples in this publication reflect the interpretation by the Internal Revenue Service (IRS) of:

- Tax laws enacted by Congress,
- Treasury regulations, and
- Court decisions.

However, the information given does not cover every situation and is not intended to replace the law or change its meaning.

This publication covers some subjects on which a court may have made a decision more favorable to taxpayers than the interpretation by the IRS. Until these differing interpretations are resolved by higher court decisions or in some other way, this publication will continue to present the interpretations by the IRS. All taxpayers have important rights when working with the IRS. These rights are described in [Your Rights as a Taxpayer](#) in the back of this publication.

- 目次の高さに合わせて左下にフロートを配置した例

Example 2 – what makes Formatter special!

What's New for 2010

This section summarizes important tax changes that took effect in 2010. Most of these changes are discussed in more detail throughout this publication.

Changes are also discussed at [www.irs.gov/pub/irs-soi/2010](#). Click on [Forms and Publications](#) and then on [Highlights of Recent Tax Changes](#).

Due date of return. File Form 1040 by April 18, 2011. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia — even if you do not live in the District of Columbia.

Limits on personal exemptions and overall itemized deductions ended. For 2010, you will no longer lose part of your deduction for personal exemptions and itemized deductions, regardless of the amount of your adjusted gross income (AGI).

Self-employed health insurance deduction. Effective March 30, 2010, if you were self-employed and paid for health insurance, you may be able to include in your self-employed health insurance deduction any premiums you paid to cover your child who was under age 27 at the end of 2010, even if the child was not your dependent. See [chapter 21](#).

Standard deduction increased. The standard deduction for some taxpayers who do not itemize their deductions on Schedule A of Form 1040 is higher in 2010 than it was in 2009. The amount depends on your filing status. In addition to the annual increase for some taxpayers due to inflation adjustments, your 2010 standard deduction is also increased by:

- Any state or local sales or excise taxes you paid in 2010 on the purchase of a new motor vehicle after February 16, 2009, and before January 1, 2010, and
- Any net disaster loss you had in 2010 because of a disaster that was declared a federal disaster after 2007 and that occurred before 2010.

You can use the [2010 Standard Deduction Worksheet](#) in chapter 20 of this publication to figure your standard deduction. But to increase your standard deduction by taxes paid on the purchase of a new motor vehicle or a net disaster loss, you must use Schedule L (Form 1040A or 1040) and attach it to your return.

At the time this publication went to print, Congress was considering legislation that would provide an increased standard deduction for real estate taxes or for a net disaster loss from a disaster occurring in 2010. To find out if this legislation was enacted, and for more details, see Schedule L (Form 1040A or 1040) or check [www.irs.gov/form990](#).

Adoption credit. The adoption credit is now refundable. Also, to claim the credit, you must include an adoption order or decree or certain other documents with your return. See [chapter 35](#).

First-time homebuyer credit. You generally cannot claim the credit for a home you bought after April 30, 2010. However, you may be able to claim the credit if you entered into a written binding contract before May 1, 2010, to buy the home before July 1, 2010, and actually bought the home before October 1, 2010. Also, certain members of the Armed Forces and certain other taxpayers have additional time to buy a home and take the credit. See [chapter 37](#).

Repayment of first-time homebuyer credit. If you claimed the first-time homebuyer credit for a home you bought in 2009, you generally must begin repaying it on your 2010 return. In addition, you generally must repay any credit you claimed for 2008 or 2009 if you sold your home in 2010 or the home stopped being your main home in 2010. See [chapter 37](#).

Roth IRAs. Beginning in 2010, you can make a qualified rollover contribution to a Roth IRA regardless of the amount of your modified AGI.

Also, half of any income that results from a rollover or conversion to a Roth IRA from another retirement plan in 2010 is included in income in 2011, and the other half in 2012, unless you elect to include all of it in 2010. See chapters 30 and 32.

Standard mileage rates. For 2010, the standard mileage rate for the cost of operating your car for business use is 50 cents a mile. See [chapter 25](#).

For 2010, the standard mileage rate for the cost of operating your car for medical reasons is 16 1/2 cents a mile. See [chapter 21](#).

For 2010, the standard mileage rate for the cost of operating your car for determining moving expenses is 16 1/2 cents a mile. See Publication 521, Moving Expenses.

Corrosive drywall. You may be able to claim a casualty loss deduction for amounts you paid to repair damage to your home and household appliances that resulted from corrosive drywall. The deduction is limited if you have a pending claim for reimbursement (or intend to pursue reimbursement) through property insurance, litigation, or other means. See [chapter 25](#).

Personal casualty and theft loss limit. Each personal casualty or theft loss is limited to the excess of the loss over \$100 (instead of the \$500 limit that applied for 2009). In addition, the 10%-of-AGI limit generally continues to apply to the net loss. See [chapter 25](#).

At the time this publication went to print, Congress was considering legislation that would increase the loss limit described above. To find out if legislation was enacted and for more details, see the 2010 Instructions for Form 4684.

Divorced or separated parents. A custodial parent who has revoked his or her previous release of a claim to a child's exemption must include a copy of the revocation with his or her return. See [chapter 3](#).

Expired tax benefits. The following tax benefits have expired and are not available for 2010.

- Deduction for educator expenses in figuring AGI.
- Tuition and fees deduction in figuring AGI.
- Increased standard deduction for real estate taxes or a net disaster loss from a disaster occurring after 2009.
- Itemized deduction or increased standard deduction for state or local sales or excise taxes on the purchase of a new motor vehicle (unless you bought the vehicle in 2009 after February 16 and paid the tax in 2010).
- Deduction for state and local general sales taxes.
- The exclusion from income of up to \$2,400 in unemployment compensation. All unemployment compensation you received in 2010 generally is taxable.
- The exclusion from income of qualified charitable distributions made from IRA accounts.

- Government retiree credit.
- District of Columbia first-time homebuyer credit (for homes bought after 2009).
- Alternative motor vehicle credit for qualified hybrid motor vehicles bought after 2009, except cars and light trucks with a gross vehicle weight rating of 8,500 pounds or less.
- Extra \$3,000 IRA deduction for employees of bankrupt companies.
- Certain tax benefits for Midwestern disaster areas, including increased Hope and lifetime learning credits and the additional exemption amount if you provide housing for a person displaced by the Midwestern storms, tornadoes, or flooding.
- Credit to holders of clean renewable energy bonds issued after 2009.
- Decreased estimated tax payments for certain small businesses.

- The allowance of certain credits against the AMT, such as the credit for child and dependent care expenses, credit for business energy property credit for the elderly or the disabled, lifetime learning credit, mortgage interest credit, and District of Columbia first-time homebuyer credit. For most people, these credits are now limited to your regular tax minus any tentative minimum tax.

- The allowance of certain credits against the AMT, such as the credit for child and dependent care expenses, credit for business energy property credit for the elderly or the disabled, lifetime learning credit, mortgage interest credit, and District of Columbia first-time homebuyer credit. For most people, these credits are now limited to your regular tax minus any tentative minimum tax.

- The allowance of certain credits against the AMT, such as the credit for child and dependent care expenses, credit for business energy property credit for the elderly or the disabled, lifetime learning credit, mortgage interest credit, and District of Columbia first-time homebuyer credit. For most people, these credits are now limited to your regular tax minus any tentative minimum tax.

At the time this publication went to print, Congress was considering legislation that would reinstate many of these expired tax benefits. To find out if this legislation was enacted, and for more details, go to [www.irs.gov/form990](#).

Mailing your return. If you are filing a paper return, you may be mailing your return to a different address this year because the IRS has changed the filing location for several areas. See the instructions for the form you file.

Preparer e-file mandate. A new law requires some paid preparers to e-file returns they prepare and file. Your preparer may make you aware of this requirement and the options available to you.

- この二重線は実は脚注。段組みに対応したアンテナハウスのフットノート拡張機能を使って配置。

Example 3 – what makes Formatter special!

Introduction

This publication covers the general rules for filing a federal income tax return. It supplements the information contained in your tax form instruction booklet. It explains the tax law to make sure you pay only the tax you owe and no more.

How this publication is arranged. This publication closely follows Form 1040, U.S. Individual Income Tax Return. It is divided into six parts which cover different sections of Form 1040. Each part is further divided into chapters which generally discuss one line of the form. Do not worry if you file Form 1040A or Form 1040EZ. Anything included on a line of either of these forms is also included on Form 1040.

The table of contents inside the front cover and the index in the back of the publication are useful tools to help you find the information you need.

What is in this publication. The publication begins with the rules for filing a tax return. It explains:

1. Who must file a return,
2. Which tax form to use,
3. When the return is due,
4. How to e-file your return, and
5. Other general information.

It will help you identify which filing status you qualify for, whether you can claim any dependents, and

whether the income you receive is taxable. The publication goes on to explain the standard deduction, the kinds of expenses you may be able to deduct, and the various kinds of credits you may be able to take to reduce your tax.

Throughout the publication are examples showing how the tax law applies in typical situations. Sample forms and schedules show you how to report certain items on your return. Also throughout the publication are flowcharts and tables that present tax information in an easy-to-understand manner.

Many of the subjects discussed in this publication are discussed in greater detail in other IRS publications. References to those other publications are provided for your information.

Icons. Small graphic symbols, or icons, are used to draw your attention to special information. See Table 1 below for an explanation of each icon used in this publication.

What is not covered in this publication. Some material that you may find helpful is not included in this publication but can be found in your tax form instruction booklet. This includes lists of:

- Where to report certain items shown on information documents, and
- Recorded tax information topics (TableTax).

If you operate your own business or have other self-employment income, such as from babysitting or selling crafts, see the following publications for more information:

- Publication 334, Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ).
- Publication 535, Business Expenses.
- Publication 587, Business Use of Your Home (Including Use by Daycare Providers).

Help from the IRS. There are many ways you can get help from the IRS. These are explained under [How To Get Tax Help](#) in the back of this publication.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions. You can write to us at the following address:

Internal Revenue Service
1201 N. Milwaukee Motorway
Bloomington, IL 61706-6613

Tax questions. If you have a tax question, check the information available on [IRS.gov](#) or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

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.

You can email us at: TaxForms@irs.gov. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit www.irs.gov/formpubs to download forms and publications, call 1-800-829-0876, or write to the address below and receive a response within 10 days after your request is received.

Table 1. Legend of icons

Icon	Explanation
	Items that may cause you particular problems, or an alert about pending legislation that may be enacted after this publication goes to print.
	An Internet site or an email address.
	An address you may need.
	Items you should keep in your personal records.
	Items you may need to figure on a worksheet you may need to complete.
	An important phone number.
	Helpful information you may need.

Publication 17 (2010)

Page 3

- ページの下部にページ幅のフロートテーブルを配置。V6の機能

Example 4 – what makes Formatter special!

- 3段組みの2段抜きでフロートをページ右下に配置。V6の機能

Individuals—In General

If you are a U.S. citizen or resident, whether you must file a return depends on three factors:

1. Your gross income,
2. Your filing status, and
3. Your age.

To find out whether you must file, see [Table 1-1](#), [Table 1-2](#), and [Table 1-3](#). Even if no table shows that you must file, you may need to file to get money back. (See [Who Should File](#), later.)

Gross income. This includes all income you receive in the form of money, goods, property, and services that is not exempt from tax. It also includes income from sources outside the United States or from the sale of your main home (even if you can exclude all or part of it). Include part of your social security benefits if:

1. You were married, filing a separate return, and you lived with your spouse at any time during 2010; or
2. Half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly).

If either (1) or (2) applies, see the instructions for Form 1040 or 1040A, or Publication 915, Social Security and Equivalent Railroad Retirement Benefits, to figure the social security benefits you must include in gross income. Common types of income are discussed in [Part Two](#) of this publication.

Community income. If you are married and your permanent home is in a community property state, half of any income described by state law as community income may be considered yours. This affects your federal taxes, including whether you must file if you do not file a joint return with your spouse. See Publication 555, Community Property, for more information.

California, Nevada, and Washington domestic partners. A registered domestic partner in California, Nevada, or Washington must report half the combined community income earned by the individual and his or her domestic partner. See Publication 555.

Self-employed individuals. If you are self-employed, your gross income includes the amount on line 7 of Schedule C (Form 1040), Profit or Loss From Business; line 1 of Schedule C-EZ (Form 1040), Net Profit From Business; and line 11 of Schedule F (Form 1040), Profit or Loss From Farming. See [Self-employed Persons](#), later, for more information about your filing requirements.

Warning If you do not report all of your self-employment income, your social security benefits may be lower when you retire.

Filing status. Your filing status depends on whether you are single or married and on your family situation. Your filing status is determined on the last day of your tax year, which is December 31 for most taxpayers. See [chapter 2](#) for an explanation of each filing status.

Age. If you are 65 or older at the end of the year, you generally can have a higher amount of gross income than other taxpayers before you must file. See [Table 1-1](#). You are considered 65 on the day before your 65th birthday. For example, if your 65th birthday is on January 1, 2011, you are considered 65 for 2010.

Surviving Spouses, Executors, Administrators, and Legal Representatives

You must file a final return for a decedent (a person who died) if both of the following are true:

- You are the surviving spouse, executor, administrator, or legal representative.
- The decedent met the filing requirements at the date of death.

For more information on rules for filing a decedent's final return, see Publication 559, Survivors, Executors, and Administrators.

U.S. Citizens and Residents Living Outside the United States

If you are a U.S. citizen or resident living outside the United States, you must file a return if you meet the filing requirements. For information on special tax rules that may apply to you, see Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad. It is available at most U.S. embassies and consulates. Also see [How To Get Tax Help](#) in the back of this publication.

Residents of Puerto Rico

Generally, if you are a U.S. citizen and a resident of Puerto Rico, you must file a U.S. income tax return if you meet the filing requirements. This is in addition to any legal requirement you may have to file an income tax return for Puerto Rico.

If you are a resident of Puerto Rico for the entire year, gross income does not include income from sources within Puerto Rico, except for amounts received as an employee of the United States or a U.S. agency. If you receive income from Puerto Rican sources that is not subject to U.S. tax, you must reduce your standard deduction. As a result, the amount of income you must have before you are required to file a U.S. income tax return is lower than the applicable amount in [Table 1-1](#) or [Table 1-2](#). For more information, see Publication 570, Tax Guide for Individuals With Income From U.S. Possessions.

Individuals With Income From U.S. Possessions

If you had income from Guam, the Commonwealth of the Northern Mariana Islands, American Samoa, or the U.S. Virgin Islands, special rules may apply when determining whether you must file a U.S. federal income tax return. In addition, you may have to file a return with the individual island government. See Publication 570 for more information.

Dependents

If you are a dependent (one who meets the dependency tests in chapter 3), see [Table 1-2](#) to find whether you must file a return. You also must file if your situation is described in [Table 1-3](#).

Responsibility of parent. Generally, a child is responsible for filing his or her own tax return.

Table 1-1. 2010 Filing Requirements for Most Taxpayers

If your filing status is...	AND at the end of 2010 you were... [*]	THEN file a return if your gross income was at least... ^{**}
single	under 65	\$ 9,350
	65 or older	\$10,750
married filing jointly ^{***}	under 65 (both spouses)	\$18,700
	65 or older (one spouse)	\$19,800
	65 or older (both spouses)	\$20,900
married filing separately	any age	\$ 3,650
head of household	under 65	\$12,050
	65 or older	\$13,450
qualifying widow(er) with dependent child	under 65	\$15,050
	65 or older	\$16,150

^{*} If you were born on January 1, 1946, you are considered to be age 65 at the end of 2010.

^{**} Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time during 2010 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for Form 1040 or 1040A or Publication 915 to figure the taxable part of social security benefits you must include in gross income.

^{***} If you did not live with your spouse at the end of 2010 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return regardless of your age.

Chapter 1 Filing Information Page 5

Example 5 – what makes Formatter special!

Table 1-2. 2010 Filing Requirements for Dependents	
See chapter 3 to find out if someone can claim you as a dependent.	
If your parents (or someone else) can claim you as a dependent, and any of the situations below apply to you, you must file a return. (See Table 1-2 for other situations when you must file.) In this table, earned income includes salaries, wages, tips, and professional fees. It also includes taxable scholarship and fellowship grants. (See Scholarships and fellowships in chapter 12.) Unearned income includes investment-type income such as taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, cancellation of debt, and distributions of unearned income from a trust. Gross income is the total of your earned and unearned income.	
Single dependents—Were you either age 65 or older or blind?	
<input type="checkbox"/> No. You must file a return if any of the following apply: <ul style="list-style-type: none">• Your unearned income was more than \$250.• Your earned income was more than \$5,700.• Your gross income was more than the larger of:<ul style="list-style-type: none">• \$250, or• Your earned income (up to \$5,400) plus \$300.	
<input type="checkbox"/> Yes. You must file a return if any of the following apply: <ul style="list-style-type: none">• Your unearned income was more than \$2,350 (\$3,750 if 65 or older and blind).• Your earned income was more than \$7,100 (\$8,500 if 65 or older and blind).• Your gross income was more than the larger of:<ul style="list-style-type: none">• \$2,350 (\$3,750 if 65 or older and blind), or• Your earned income (up to \$5,400) plus \$1,700 (\$3,100 if 65 or older and blind).	
Married dependents—Were you either age 65 or older or blind?	
<input type="checkbox"/> No. You must file a return if any of the following apply: <ul style="list-style-type: none">• Your unearned income was more than \$250.• Your earned income was more than \$5,700.• Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.• Your gross income was more than the larger of:<ul style="list-style-type: none">• \$250, or• Your earned income (up to \$5,400) plus \$300.	
<input type="checkbox"/> Yes. You must file a return if any of the following apply: <ul style="list-style-type: none">• Your unearned income was more than \$2,050 (\$3,150 if 65 or older and blind).• Your earned income was more than \$6,800 (\$7,900 if 65 or older and blind).• Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.• Your gross income was more than the larger of:<ul style="list-style-type: none">• \$2,050 (\$3,150 if 65 or older and blind), or• Your earned income (up to \$5,400) plus \$1,400 (\$2,500 if 65 or older and blind).	
and for paying any tax on the return. But if a dependent child who must file an income tax return cannot file it for any reason, such as age, then a parent, guardian, or other legally responsible person must file it for the child. If the child cannot sign the return, the parent or guardian must sign the child's name followed by the words "By (your signature), parent for minor child."	
Child's earnings. Amounts a child earns by performing services are his or her gross income. This is true even if under local law the child's parents have the right to the earnings and may actually have received them. If the child does not pay the tax due on this income, the parent is liable for the tax.	
Certain Children Under Age 19 or Full-Time Students	
If a child's only income is interest and dividends (including capital gain distributions and Alaska Permanent Fund dividends), the child was under age 19 at the end of 2010 or was a full-time student under age 24 at the end of 2010, and certain other conditions are met, a parent can elect to include the child's income on the parent's return. If this election is made, the child does not have to file a return. See Parent's Election To Report Child's Interest and Dividends in chapter 31.	
Self-Employed Persons	
You are self-employed if you: <ul style="list-style-type: none">• Carry on a trade or business as a sole proprietor.• Are an independent contractor.• Are a member of a partnership, or• Are in business for yourself in any other way.	
Self-employment can include work in addition to your regular full-time business activities, such as certain part-time work you do at home or in addition to your regular job.	
You must file a return if your gross income is at least as much as the filing requirement amount for your filing status and age (shown in Table 1-1). Also, you must file Form 1040 and Schedule SE (Form 1040), Self-Employment tax, if: <ol style="list-style-type: none">1. Your net earnings from self-employment (excluding church employee income) were \$400 or more, or2. You had church employee income of \$108.28 or more. (See Table J-3.)	
Use Schedule SE (Form 1040) to figure your self-employment tax. Self-employment tax is comparable to the social security and Medicare tax withheld from an employee's wages. For more information about this tax, see Publication 34, Tax Guide for Small Business.	
Employees of foreign governments or international organizations. If you are a U.S. citizen who works in the United States for an international organization, a foreign government, or a wholly owned instrumentality of a foreign government, and your employer is not required to withhold social security and Medicare taxes from your wages, you must include your earnings from services performed in the United States when figuring your net earnings from self-employment.	
Ministers. You must include income from services you performed as a minister when figuring your net earnings from self-employment, unless you have an exemption from self-employment tax. This also applies to Christian Science practitioners and members of a religious order who have not taken a vow of poverty. For more information, see Publication 517, Social Security and Other Information for Members of the Clergy and Religious Workers.	
Aliens	
Your status as an alien—resident, nonresident, or dual-status—determines whether and how you must file an income tax return.	
The rules used to determine your alien status are discussed in Publication 519, U.S. Tax Guide for Aliens.	
Resident alien. If you are a resident alien for the entire year, you must file a tax return following the same rules that apply to U.S. citizens. Use the forms discussed in this publication.	
Nonresident alien. If you are a nonresident alien, the rules and tax forms that apply to you	

- 3段組みの2段抜きでフロートをページ左上に配置。V6の機能

Example 6 – what makes Formatter special!

NUMBERS FOR Dependents

You must show the social security number (SSN) of any dependent for whom you claim an exemption in column (2) of line 6c of your Form 1040 or Form 1040A.



If you do not show the dependent's SSN when required or if you show an incorrect SSN, the exemption may be disallowed.

No SSN. If a person for whom you expect to claim an exemption on your return does not have an SSN, either you or that person should apply for an SSN as soon as possible by filing Form SS-5, Application for a Social Security Card, with the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov or at your local SSA office.

It usually takes about 2 weeks to get an SSN. If you do not have a required SSN by the filing due date, you can file Form 4868 for an extension of time to file.

Born and died in 2010. If your child was born and died in 2010, and you do not have an SSN for the child, you may attach a copy of the child's birth certificate, death certificate, or hospital records instead. The document must show

Tax

What's New for 2011

Tax law changes for 2011. When you figure how much income tax you want withheld from your pay and when you figure your estimated tax, consider tax law changes effective in 2011. For information on the status of expiring tax benefits for 2011, go to IRS.gov.

Reminders

Estimated tax safe harbor for higher income taxpayers. If your 2010 adjusted gross income was more than \$150,000 (\$75,000 if you are married filing a separate return), you must deposit the smaller of 90% of your expected tax for 2011 or 110% of the tax shown on

• **underpayment penalty.** If you did not pay enough tax during the year, either through withholding or by making estimated tax payments, you may have to pay a penalty. In most cases, the IRS can figure this penalty for you. See [Underpayment Penalty for 2010](#) at the end of this chapter.

Useful Items

You may want to see:

Publication

- ☐ **505** Tax Withholding and Estimated Tax
- ☐ **919** How Do I Adjust My Tax Withholding?

Form (and Instructions)

- ☐ **W-4** Employee's Withholding Allowance Certificate
- ☐ **W-4P** Withholding Certificate for Pension or Annuity Payments
- ☐ **W-4S** Request for Federal Income Tax Withholding From Sick Pay
- ☐ **W-4V** Voluntary Withholding Request
- ☐ **1040-ES** Estimated Tax for Individuals
- ☐ **2210** Underpayment of Estimated Tax by Individuals, Estates, and Trusts

- フロートを使ってチェックボックスとフォーム番号を置きテキストを指定の位置にフローさせる。最初の項目(505)はフォーム番号が短いのでテキストを少し離れて始まる位置に置く。

Worksheet 1. Figuring Your Taxable Benefits

A. Enter the total of any exclusion adjustments for:

- line 26,
- Foreign earned income or housing (Form 2555, lines 47 and 50), and
- Certain income of bona fide residents of American Samoa (Form 4563, line 15) of Puerto Rico.

6. Combine lines 2, 4, and 5 **37,000**

7. Enter 1944 (line 6) Enter the amount from 1945, line 23 through 32, and any other adjustments. If the result is zero, enter 0 in the dotted line next to line 36. Form 1040A: Enter the amount from 1944, line 10A, line 18 and 17 **1,000**

8. Is the amount on line 7 less than the amount on line 6? **Yes**

No **None of your benefits are taxable. Enter -0- on Form 1040, line 20b, or Form 1040A, line 14b.**

Yes. Subtract line 7 from line 6 **36,000**

9. **Yes** **30,000**

- Single, head of household, qualifying widower, or married separately and you lived apart from your spouse for all of 2010. Enter \$20,000.

30,000

Note: If you are married filing separately and you lived with your spouse for all of 2010, skip line 9 through 16, multiply line 8 by 60% (.60), and enter the result on line 17. Then go to line 18.

10. Is the amount on line 9 less than the amount on line 8? **Yes**

No **None of your benefits are taxable. Enter -0- on Form 1040, line 20b, or on Form 1040A, line 14b.**

Yes. Enter the married filing separately and you lived apart from your spouse for all of 2010. Are you married? **Yes**

11. Enter the amount on line 9 from Form 1040A, line 10A, line 18 and 17. Then go to line 18. **1,000**

Yes. Subtract line 9 from line 8 **29,000**

Enter \$10,000 if married filing jointly, \$9,000 if head of household, qualifying widower, or married separately and you lived apart from your spouse for all of 2010 **10,000**

12. Subtract line 11 from line 10. If zero or less, enter -0- **19,000**

13. Enter the smaller of line 12 or line 14 **19,000**

14. Multiply line 13 by 60% (.60). If the result is zero, enter -0- **11,400**

15. Add lines 12 and 14 **30,400**

16. Multiply line 15 by 60% (.60). **18,840**

17. Enter the smaller of line 15 or line 16. Also enter the amount from Form 1040, line 20b, or Form 1040A, line 14b **18,840**

Example: Joe and Betty Johnson file a joint return on Form 1040 for 2010. Joe is a retired railroad worker and in 2010 received the social security retirement benefit (SSRB) portion of a railroad retirement benefit. Betty was a retired government worker and received a fully taxable pension of \$30,000. They had \$2,000 of taxable interest income plus interest of \$200 on a qualified U.S. savings bond. The savings bond interest qualifying for the exclusion. They figure their taxable benefits as follows: Worksheet 1. Because they have qualified U.S. savings bond interest, they follow the note at the beginning of the worksheet and use the amount from line 2 of their Schedule B (Form 1040A or 1040) on line 3 of the worksheet instead of the amount from line 8a of their Form 1040A. On line 3 of the worksheet, they enter \$20,000 (\$30,000 - \$10,000).

Worksheet 1. Figuring Your Taxable Benefits

Before you begin:

- 1. If you are married filing separately and you lived apart from your spouse for all of 2010, enter "1" on line 9 of the worksheet (or Form 1040, line 14b, or Form 1040A, line 14).

- 2. Do not use the worksheet if you read benefits in 2010, and your true residence was in Puerto Rico (Form SSA-1040 and RRB-1040), or you lived with your spouse for all of 2010 (Form SSA-1040 and RRB-1040). None of your benefits are taxable for 2010. For more information, see *Qualification Requirements*.

- 3. If you are filing Form 1040, 1040A, or Extension of Interest from Service 821 and U.S.S. Savings Bonds. Enter after 1940, on line 10A, the amount from line 8a of Form 1040 or Form 1040A on line 3 of the worksheet. Instead, enter the amount from Schedule B (Form 1040A or 1040), line 10.

1. Enter the total amount from line 8 of your Form SSA-1040 and RRB-1040. Also enter the amount on Form 1040, line 8a, or Form 1040A, line 14a **21,000**

2. Enter one-half of line 1 **10,500**

3. Combine the amounts from Form 1040A, lines 7a, 8a, 10, through 14, 15b, 16b, 17 through 18, and 21 **1,000**

4. Enter the smaller of line 2, line 3, line 10, and line 11 **10,500**

5. Enter the amount from line 4a, line 10A or 10Aa, line 18b **1,000**

6. Enter the total of any exclusion adjustments for:

- Adoption benefits (Form 8839, line 10),
- Foreign earned income or housing (Form 2555, line 47 and 50), and
- Certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico.

6. Combine lines 3, 4, and 5 **12,500**

7. Enter 1944 (line 6) Enter the amount from 1945, line 23 through 32, and any other adjustments you entered on the dotted line next to line 36 **1,000**

8. Is the amount on line 7 less than the amount on line 6? **Yes**

No **None of your benefits are taxable. Enter -0- on Form 1040, line 20b, or Form 1040A, line 14b.**

Yes. Subtract line 7 from line 6 **11,500**

9. **Yes** **10,000**

- Married filing jointly, single, head of household, qualifying widower, or married separately and you lived apart from your spouse for all of 2010. Enter \$20,000.

10,000

Note: If you are married filing separately and you lived with your spouse for all of 2010, skip line 9 through 16, multiply line 8 by 60% (.60), and enter the result on line 17. Then go to line 18.

10. Is the amount on line 9 less than the amount on line 8? **Yes**

No **None of your benefits are taxable. Enter -0- on Form 1040, line 20b, or on Form 1040A, line 14b.**

Yes. Enter the married filing separately and you lived apart from your spouse for all of 2010. Are you married? **Yes**

11. Enter the amount on line 9 from Form 1040A, line 10A, line 18 and 17. Then go to line 18. **1,000**

Yes. Subtract line 9 from line 8 **9,000**

Enter \$10,000 if married filing jointly, \$9,000 if head of household, qualifying widower, or married separately and you lived apart from your spouse for all of 2010 **10,000**

12. Subtract line 11 from line 10. If zero or less, enter -0- **1,000**

13. Enter the smaller of line 12 or line 14 **1,000**

14. Multiply line 13 by 60% (.60). If the result is zero, enter -0- **600**

15. Add lines 12 and 14 **1,600**

Worksheet 1. Figuring Your Taxable Benefits

1a. Social Security benefits	\$200
1b. Taxable benefits. Enter the smaller of (1) the 17 or the 15, also enter the tax amount on Form 1040, line 30b, or Form 1040A, line 14b	\$675

More than 50% of your SS benefits are taxable because the income tax exclusion (\$45,000) is more than \$44,000. John and Betty enter \$10,000 on Form 1040, line 10a, and \$6,875 on Form 1040, line 30b.

Declarations Related to Your Benefits

You may be entitled to deduct certain amounts related to the benefits you receive.

Disability payments. You may have received disability payments from your employer or an insurance company that you included as income on your tax return in an earlier year. If you received a lump-sum payment from SSA or RRB, and you had to repay the amount of insurance company for the disability payments, you can take an itemized deduction for the part of the payments you included in an earlier year. You can enter it when. If the amount you repay is more than \$3,000, you may be able to claim a tax credit instead. Claim the deduction or credit in the same way explained under [Estate Tax](#) [More Than Gross Benefits](#), [below](#).

Legal expenses. You can usually deduct legal expenses that you pay or incur to produce or collect taxable income or in connection with the determination, collection, or refund of any tax. Legal expenses for collecting the taxable part of your benefits are deductible as a miscellaneous itemized deduction on Schedule A (Form 1040), line 23.

Repayments More Than Gross Benefits

In some situations, your SSA-1099 or RRB-1099 will show that you received benefits you repaid (box 4) more than the gross benefits (box 3) you received. If this occurred, your net benefits in box 3 will be less than the figure (a figure in parentheses) and none of your benefits will be taxable. Do not use a worksheet in this case. If you receive more than one net figure (a figure in parentheses) and none of your benefits will be taxable in box 3 of one form is used to offset a positive figure in box 3 of another form for that year.

If you have any questions about this negative figure, contact your local SSA office or your local RRB field office.

Joint returns. If you and your spouse file a joint return, your SSA-1099 or RRB-1099 has a negative figure in box 3, and your spouse does not, subtract the amount in box 3 of your form from the amount in box 3 of your spouse's form. Use this to get the net bene-

fit when figuring if your combined benefits are taxable.

Example. John and Mary file a joint return for 2010. John received Form SSA-1099 showing \$15,000 in box 3. Mary entered \$5,000 on Form SSA-1099 and the amount in box 3 was \$5,000. John and Mary will use \$3,500 (\$3,000 minus \$500) as the amount of their net benefits when figuring if any of their combined benefits are taxable.

Repayment of benefits received in an earlier year. If the total amount shown in box 3 of all of your Forms SSA-1099 and RRB-1099 is a negative figure, you can take an itemized deduction for the part of the negative figure that represents benefits you included in gross income in an earlier year.

Deduction \$5,000 or less. If this deduction is \$3,000 or less, it is subject to the 2%-of-adjusted-gross-income limit that applies to certain miscellaneous itemized deductions. Claim it on Schedule A (Form 1040), line 23.

Deduction more than \$3,000. If this deduction is more than \$3,000, you should figure your tax two ways:

- Figure your tax for 2010 with the itemized deduction included on Schedule A, line 23.
- Figure your tax for 2010 in the following steps:
 - Figure the tax without the itemized deduction included on Schedule A, line 23.
 - Subtract each year after 1983 for which part of the negative figure represents a repayment of benefits as if your total benefits for the year were reduced by that part of the negative figure. Then refigure the tax for that year.
 - Subtract the total of the refigured tax amounts in (b) from the total of your adjusted gross income.
 - Subtract the result in (b) from the result in (a).

Compare the tax figured in methods (1) and (2). Your tax for 2010 is the smaller of the two amounts. If method (1) is the smaller, use the itemized deduction on Schedule A (Form 1040), line 23. If method (2) results in less tax, claim a credit for the amount from step 2(c) above on Form 1040, line 71, and enter "LIRC, 1341" in the margin to the left of line 71. If both methods produce the same tax, claim the repayment on Schedule A (Form 1040), line 28.

12.

Other Income

Introduction

You must include on your return all items of income you receive in the form of cash or property, and services unless the law says that you do not include them. Some items, however, are only partly excluded from income. This chapter discusses many kinds of income and explains whether they are taxable or nontaxable.

- Income that is taxable must be reported on your tax return and is subject to tax.
- Income that is nontaxable may have to be shown on your tax return but is not taxable.

This chapter begins with discussions of the following income items.

- Bartering.
- Canceled debts.
- Sale proceeds at which you are the host or tenant.
- Life insurance proceeds.
- Partnership income.
- S Corporation income.
- Recoveries (including state income tax refunds).
- Rents from personal property.
- Royalties.
- Unemployment benefits.
- Welfare and other public assistance benefits.

These discussions are followed by brief discussions of other income items.

Useful Items

You may want to see:

- Publication
 - 525 Taxable and Nontaxable Income
- 944 Sales and Other Dispositions of Assets
- 580 Investment Income and Expenses, Including Capital Gains and Losses
- 4681 Canceled Debts, Foreclosures, Repossessions, and Abandonments

Bartering

Bartering is an exchange of property or services. You must include in your income, at the

Page 06 Chapter 12 Other Income

- ### Bartering

Example 8 – what makes Formatter special!

To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

Index	Accrual method	Expenses not deductible:	Investment income not to include
10% tax for early withdrawal from IRA or retirement plan (See Early withdrawal from deferred interest account, subheading: Tax on)	taxpayers 12	Foster care prior to, no charitable 165	Alaska Unemployment Compensation Fund 150
10-year tax option 28	Taxes paid during tax year, deduction of 149	No charitable deduction for 165	Alcoholic beverages: IRA prohibited transactions in 130
401(k) plans: Tax treatment of contributions 49	Accumulation distribution of trusts: Tax on 208	Foreign child 250	Alcohol rehabilitation centers: Deductibility of medical expenses 146
403(b) plans: Rollovers 79, 126, 133	Accuracy-related penalties 18	Medical and dental expenses of adopted child 144	Aliens: Dual-status (See Dual-status taxpayers) 5
457 plans (See Section 457 deferred compensation plans)	Acknowledgment 159	Taxpayer identification number 12, 36	Filing required 5
529 plans (See Qualified tuition programs)	ACRS (Accelerated Cost Recovery System): Rental property: Alternative minimum tax 71	Taxpayer identification numbers (TINs) 220	Nonresident (See Nonresident alien)
58% rule 131	Activities not for profit 82	Advance earned income credit 2	Resident (See Resident alien)
60 day rule 127	Address: Change of 16	Filing requirements (Table 1-3) 2	Alimony 36, 135-137
70% rule 124	Foreign 16	Age: Children's investments (See Children, subheading: Investment income of child under age 18) 18	Definition of 135
A	P.O. box 15	Form 1040EZ, taxpayer under 65 may use 2	Mortgage payments: Interest deduction 156
Abandonment of home 102	Adjusted basis 27, 86	Gross income and filing requirements (Table 1-1) 4	Reporting of income 92
Abortion: Deductibility as medical expense 146	Decreases to basis 82	Form 1040EZ, taxpayer under 65 may use 2	Alternative filing methods: Electronic (See E-file)
Abroad, citizens traveling or working 5, 95, 192	Depreciation 87	65 may use 2	Alternative minimum tax (AMT): Accelerated depreciation 208
Alienage, temporary 27, 31	Exemptions 96	65 may use 2	and 71
Accelerated Cost Recovery System (ACRS): Rental property: Alternative minimum tax 71	Energy conservation subsidies exclusion 96	65 may use 2	Child's tax, figuring of 216
Accelerated death benefits 88	Examples (Table 13-1) 87	65 may use 2	Exempt-interest 86
Accidental death benefits 47	Gifts 96	65 may use 2	Filing requirements (Table 1-3) 2
Accident insurance 46	Home sale (See Sale of home) 87	65 may use 2	Incentive stock option 2
Calendar plans 61	Improvements 87	65 may use 2	Nonrefundable credit for prior year tax 257
Long-term care 46, 52	Increases to basis 87	65 may use 2	Payments 2
Accidents, car 171	Local assessments 87	65 may use 2	Refundable credit for prior year tax 292
Value determination 173	Sales of property 101	65 may use 2	Alternative motor vehicle credit 255
Willful negligence or intentional act as cause 172	Section 179 deduction 87	65 may use 2	Amateur sports organizations: Charitable contributions 163
Accountable plans for employee reimbursements 182, 191	Adjusted gross income (AGI) 137	65 may use 2	Income paid to 12
Accountants: Basis to include fees of 26	Charitable contribution deduction limit 156	65 may use 2	Ambulance service personnel: Life insurance proceeds when death in line of duty 82
CPA review courses 198	Itemized deduction limit 156	65 may use 2	Amended returns 17
Preparers of tax returns 13	Medical and dental expenses and limit of deduction 143, 148	65 may use 2	Itemized deduction, change to standard deduction 142
Accounting methods 11	Modified (See Modified adjusted gross income (MAGI)) 21	65 may use 2	Standard deduction, change to itemized deductions 142
Accrual method (See Accrual method taxpayers)	Retirement savings contribution credit 21	65 may use 2	American citizens abroad 2
Cash method (See Cash method taxpayers)	Adjustments 208	65 may use 2	Employment (See Foreign employment)
Change of: Depreciation, to deduct unclaimed amount 71	Administrators, estate (See Executors and administrators)	65 may use 2	American Indians (See Indians)
Accounting periods 11	Adopted child 25, 31, 26	65 may use 2	American Samoa: Income from 2
Calendar year 9, 11, 46	Earned income credit 246	65 may use 2	Amortization: Bond premiums, treatment of 152
Change in, standard deduction not allowed 140	ATIN 12, 220	65 may use 2	AMT (See Alternative minimum tax (AMT)) 79
Fiscal year 11, 42, 44	Child tax credit 231	65 may use 2	Cost computation 76
Fringe benefits 46	Credit Employer's assistance program 250	65 may use 2	Decedent's unrecovered investment in 13
	Credits: Married filing separately 21	65 may use 2	
	Taking 250	65 may use 2	
	Employer assistance 47	65 may use 2	
	Exception for adopted child 144	65 may use 2	
	Exemption for child 146	65 may use 2	

- アンテナハウスの拡張機能を使って段数と段の間隔をfo:block-containerに指定し、文書中の一定のセクションだけ好みの段組み文書を配置。

Example 9 – what makes Formatter special!

Refund Information

where's my refund? You can go online to check the status of your refund 72 hours after IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after you mail a paper return. But if you filed Form 940, 939, or 939 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

Go to irs.gov and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide the following information from your return:

- Your social security number (or individual taxpayer identification number).

*** Your filing status, and**
*** The exact whole dollar amount of your refund.**

TIP Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

If you do not have Internet access, call:

1-800-829-1954 during the hours shown under *Calling the IRS*, later, or
 * 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

If you have a smartphone, you can download the free IRS2Go application at most smartphone application sites. Then enter your SSN, which will be masked and encrypted for security, and select your filing status and the exact whole dollar amount of your refund shown on your return.

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed above.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

What Is TeleTax?

Recorded Tax Information
 Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet
 TeleTax topics are also available at www.irs.gov/teletax.

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
101	IRS Help Available
102	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
103	Tax assistance for individuals with disabilities and the hearing impaired
104	Tax help for small businesses and self-employed
105	Taxpayer Advocate Service—Help for problem situations
106	Armed Forces tax information
107	Tax relief in disaster situations
111	IRS Procedures
112	Your appeal rights
113	Refund information
114	What to do if you haven't filed your tax return
115	Forms W-2 and Form 1099-R—What to do if not received
155	Forms and publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2—How to get a copy of
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
201	Collection
202	The collection process
203	Tax payment options
204	Refund Offset: For Unpaid Child Support, And Certain Federal, State, and Unemployment Compensation Claims
205	Other in compromise
206	Insouciant Spouse Relief (including separation of liability and Equitable Relief)
207	Disbursed payments
253	Alternative Filing Method: Subroutine tax forms
254	Forms and publications—How to order
255	Copy of your tax return—How to get one
301	Where, where, and how to file
302	Checklist of common errors when preparing your tax return
303	Extension of time to file your tax return
304	Recordkeeping
305	Penalty for underpayment of estimated tax
306	Backup withholding
307	Amended return
308	Roth IRA contributions
309	Coverdell education savings accounts
310	Power of attorney information
311	Disclosure authorizations
312	Qualified tuition programs (QTPs)
313	Which Forms to File
352	Which forms—1040, 1040A, or 1040EZ?
356	Decedent
401	Types of Income
402	Wages and salaries

TeleTax Topics

(Continued)

Topic No.	Subject
403	Interest received
404	Dividends
407	Business income
408	Capital gains and losses
410	Pensions and annuities
411	Pension—The general rule and the simplified method
412	Lump-sum distributions
417	Rollovers from retirement plans
418	Rental income and expenses
419	Renting residential and vacation property
426	Farming and fishing income
427	Earnings for clergy
428	Unemployment compensation
429	Gambling income and expenses
430	Borrowing income
431	Scholarship and fellowship grants
432	Social security and equivalent railroad retirement benefits
433	401(k) plans
434	Passive activities—Losses and credits
435	Stock options
436	Traders in securities (information for Form 1040 filers)
437	Exchange of policyholder interest for stock
438	Canceled debt—Is it income or not?
439	Adjustments to Income
440	Individual retirement arrangements (IRAs)
441	Alimony paid
442	Bad debt deduction
443	Moving expenses
444	Student loan interest deduction
445	Educator expense deduction
446	Itemized Deductions:
501	Should I itemize?
502	Medical and dental expenses
503	Charitable contributions
504	Home mortgage points
505	Interest expense
506	Charitable Contributions
507	Miscellaneous expenses
508	Business use of home
509	Business use of car
510	Business travel expenses
511	Business entertainment expenses
512	Educational expenses
513	Employee business expenses
514	Casualty, disaster, and theft losses (including federally declared disaster areas)
515	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
516	A new tax exemption and business credit now available for qualified employers under the Hire Act of 2010
517	FICA tax refunds for medical residents—Employer's claims
518	Tip—Withholding and reporting independent contractor vs. employee
519	The Affordable Care Act of 2010
520	Other employers' new tax deductions and credits
521	Electronic Media Filers—1099 Series and Related Information Returns
522	Who must file electronically
523	Applications, forms, and information
524	Waivers and extensions
525	Test files and combined federal and state filing
526	Electronic filing of information returns
527	Tax Information for Aliens and U.S. Citizens Living Abroad
528	Resident and nonresident aliens
529	Foreign tax credit
530	Individual taxpayer identification number (ITIN)—Form W-7
531	Alien tax clearance
532	Tax Information for Residents of Puerto Rico (in Spanish only)
533	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
534	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
535	Federal employment tax in Puerto Rico
536	Tax assistance for residents of Puerto Rico

- 表内に表がある場合で、タイトル、Teletax Topicsは外側の表にあり改ページした時のみ出現する。retrieve-table-markerを使って次ページやそれに続くページで少し違ったように出現させる。
- 結果2つのヘッダを持つ表ができる。一つはヘッダが改ページで出現し、一つはヘッダが改段で出現する。

Example 10 – what makes Formatter special!

2011 Form 1040—Line 6c
Line 6c—Dependents
Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2011 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2011, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who did not provide over half of his or her own support for 2011 (see Pub. 501)

AND

Who is not filing a joint return for 2011 or is filing a joint return for 2011 only as a claim for refund (defined later)

AND

Who lived with you for more than half of 2011. If the child did not live with you for the required time, see *Exception to time lived with you, later.*

Step 2 Is Your Qualifying Child Your Dependent?

1. Do you have a child who meets the conditions to be your qualifying child?
☐ Yes. Go to Step 2. ☐ No. Go to Step 4.

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test, later.*)
☐ Yes. Continue ☒ No. You cannot claim this child as a dependent. Go to Form 1040, line 7.

2. Was the child married?
☐ Yes. See *Married person, later.* ☒ No. Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2011 tax return? See Steps 1, 2, and 4.
☐ Yes. You cannot claim any dependent. Go to Form 1040, line 7. ☒ No. You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2011?
☐ Yes. Continue ☒ No. This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test, later.*)
☐ Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). ☒ No. This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

Caution If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2011, see *Qualifying child of more than one person, later.*

-16- Need more information or forms? Visit IRS.gov.

- SVGを組み込んでstep という文字の入ったブラックボックスを作る。step という文字は生成されたテキストで、ブラックボックスはテキストが他の言語で表現された時テキストを受け入れるように拡大する。このページのデシジョンツリー(決定木)のフォーマットは、一連の入れ子のフロートを利用する。

Example 11 – what makes Formatter special!

Earned Income Credit (EIC) Table - Continued (Caution: This is not a tax table.)

Use your filing status to find your credit.

If the amount you are looking up from the worksheet is:		Single, head of household, or qualifying widow(er)		Married filing jointly and you have:	
		No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is:		Your credit is:	
17,000	17,050	0	3,040	5,041	5,040
17,050	17,100	0	3,030	5,031	5,030
17,100	17,150	0	3,024	5,020	5,019
17,150	17,200	0	3,018	5,010	5,009
17,200	17,250	0	3,009	4,999	5,000
17,250	17,300	0	3,001	4,989	5,000
17,300	17,350	0	2,993	4,978	5,017
17,350	17,400	0	2,985	4,968	5,007
17,400	17,450	0	2,977	4,957	5,007
17,450	17,500	0	2,969	4,947	5,000
17,500	17,550	0	2,961	4,936	5,000
17,550	17,600	0	2,953	4,926	5,000
17,600	17,650	0	2,945	4,915	5,000
17,650	17,700	0	2,937	4,905	5,000
17,700	17,750	0	2,929	4,894	5,000
17,750	17,800	0	2,921	4,883	5,000
17,800	17,850	0	2,913	4,873	5,000
17,850	17,900	0	2,905	4,863	5,000
17,900	17,950	0	2,897	4,852	5,000
17,950	18,000	0	2,889	4,841	5,000
18,000	18,050	0	2,881	4,831	5,000
18,050	18,100	0	2,873	4,820	5,000
18,100	18,150	0	2,865	4,810	5,000
18,150	18,200	0	2,857	4,799	5,000
18,200	18,250	0	2,849	4,789	5,000
18,250	18,300	0	2,841	4,778	5,000
18,300	18,350	0	2,833	4,768	5,000
18,350	18,400	0	2,825	4,757	5,000
18,400	18,450	0	2,817	4,747	5,000
18,450	18,500	0	2,809	4,736	5,000
18,500	18,550	0	2,801	4,726	5,000
18,550	18,600	0	2,793	4,715	5,000
18,600	18,650	0	2,785	4,704	5,000
18,650	18,700	0	2,777	4,694	5,000
18,700	18,750	0	2,769	4,683	5,000
18,750	18,800	0	2,761	4,673	5,000
18,800	18,850	0	2,753	4,663	5,000
18,850	18,900	0	2,745	4,652	5,000
18,900	18,950	0	2,737	4,641	5,000
18,950	19,000	0	2,729	4,631	5,000
19,000	19,050	0	2,721	4,620	5,000
19,050	19,100	0	2,713	4,610	5,000
19,100	19,150	0	2,705	4,599	5,000
19,150	19,200	0	2,697	4,589	5,000
19,200	19,250	0	2,689	4,578	5,000
19,250	19,300	0	2,681	4,568	5,000
19,300	19,350	0	2,673	4,557	5,000
19,350	19,400	0	2,665	4,547	5,000
19,400	19,450	0	2,657	4,536	5,000
19,450	19,500	0	2,649	4,525	5,000
19,500	19,550	0	2,641	4,515	5,000
19,550	19,600	0	2,633	4,504	5,000
19,600	19,650	0	2,625	4,494	5,000
19,650	19,700	0	2,617	4,483	5,000
19,700	19,750	0	2,609	4,473	5,000
19,750	19,800	0	2,601	4,462	5,000
19,800	19,850	0	2,593	4,452	5,000
19,850	19,900	0	2,585	4,441	5,000
19,900	19,950	0	2,577	4,431	5,000
19,950	20,000	0	2,569	4,420	5,000
20,000	20,050	0	2,561	4,410	5,000
20,050	20,100	0	2,553	4,399	5,000
20,100	20,150	0	2,545	4,389	5,000
20,150	20,200	0	2,537	4,378	5,000
20,200	20,250	0	2,529	4,368	5,000
20,250	20,300	0	2,521	4,357	5,000
20,300	20,350	0	2,513	4,346	5,000
20,350	20,400	0	2,505	4,336	5,000
20,400	20,450	0	2,497	4,325	5,000
20,450	20,500	0	2,489	4,315	5,000

(Continued on next page)

* If the amount you are looking up from the worksheet is at least \$18,700 but less than \$18,740, and you have no qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

Need more information or forms? Visit IRS.gov.

-59-

- 一ページ目の後に、動的に生成されるヘッダー"(EIC) Table - continued"の例。前ページから削除されて動的に生成されるフッタ"(continued on next page)"と一緒に生成される。
- この表はモジュラス10計算を使用して、10まで行をグループ化し、最初の5行をグレーに色付けしている。またそれぞれのページはグレーのグループで始まっている。