

Part I	
Line	Description
1	Interest
2	Dividends
3	Capital gain distributions
4	Qualified dividends
5	Qualified capital gain distributions
6	Other distributions
7	Other income
8	Other deductions
9	Net income

Part II	
Line	Description
10	Charitable contributions
11	State and local taxes
12	Medical expenses
13	Other deductions
14	Net income

Part III	
Line	Description
15	Net income

Part IV	
Line	Description
16	Net income

Explanation of Instructions

1. This form is used to report the following items:

- a. Interest income
- b. Dividend income
- c. Capital gain distributions
- d. Qualified dividends
- e. Qualified capital gain distributions
- f. Other distributions
- g. Other income
- h. Other deductions
- i. Net income

2. If you have a net operating loss from a business, you may be able to deduct it on this form.

3. If you have a net capital gain, you may be able to deduct it on this form.

4. If you have a net long-term capital gain, you may be able to deduct it on this form.

5. If you have a net short-term capital gain, you may be able to deduct it on this form.

6. If you have a net capital loss, you may be able to deduct it on this form.

7. If you have a net long-term capital loss, you may be able to deduct it on this form.

8. If you have a net short-term capital loss, you may be able to deduct it on this form.

9. If you have a net capital gain or loss, you may be able to deduct it on this form.

10. If you have a net long-term capital gain or loss, you may be able to deduct it on this form.

11. If you have a net short-term capital gain or loss, you may be able to deduct it on this form.

12. If you have a net capital gain or loss, you may be able to deduct it on this form.

13. If you have a net long-term capital gain or loss, you may be able to deduct it on this form.

14. If you have a net short-term capital gain or loss, you may be able to deduct it on this form.

15. If you have a net capital gain or loss, you may be able to deduct it on this form.

16. If you have a net long-term capital gain or loss, you may be able to deduct it on this form.

17. If you have a net short-term capital gain or loss, you may be able to deduct it on this form.

18. If you have a net capital gain or loss, you may be able to deduct it on this form.

19. If you have a net long-term capital gain or loss, you may be able to deduct it on this form.

20. If you have a net short-term capital gain or loss, you may be able to deduct it on this form.