Doc 2003-9457 (24 pgs)
TAX ANALYSTS TAX DOCUMENT SERVICE
Tax Analysts

Form **1040** Department of the Treasury - Internal Revenue Service
U.S. Individual Income Tax Return 2002
(99) IRS Use Only - Do not write or staple in this space.

Label (See instructions on page 21.) Use the IRS label. Otherwise, please print or type.

LABEL HERE

For the year Jan. 1-Dec. 31, 2002, or other tax year beginning , 2002, ending , OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
RICHARD B	CHENEY	[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
LYNNE V	CHENEY	[redacted]
Home address (number and street). If you have a P.O. box, see page 21. [redacted]	Apt. no.	▲ Important! ▲ You must enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 21. [redacted]		You / Spouse

Presidential Election Campaign (See page 21.) 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? ▶ [X] Yes [ ] No [X] Yes [ ] No

Filing Status Check only one box.

1 [ ] Single
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (year spouse died ▶). (See page 21.)

Exemptions

6a [X] Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a
b [X] Spouse
No. of boxes checked on 6a and 6b: 2

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 22)

If more than five dependents, see page 22.

No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 22)
Dependents on 6c not entered above
Add numbers on lines above ▶ 2

d Total number of exemptions claimed 2

Income Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a W-2, see page 23.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	432,526.
8a	Taxable interest. Attach Schedule B if required	8a	5,363.
b	Tax-exempt interest. Do not include on line 8a — 8b 559,461.		
9	Ordinary dividends. Attach Schedule B if required	9	490,999.
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	129,076.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]	13	2,799.
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions — 15a — b Taxable amount (see page 25)	15b	
16a	Pensions and annuities — 16a 1,575,477. — b Taxable amount (see page 25)	16b	NONE
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	109,606.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a — b Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	1,170,369.

ROLLOVER Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23	Educator expenses (see page 29)	23			
24	IRA deduction (see page 29)	24			
25	Student loan interest deduction (see page 31)	25			
26	Tuition and fees deduction (see page 32)	26			
27	Archer MSA deduction. Attach Form 8853	27			
28	Moving expenses. Attach Form 3903	28			
29	One-half of self-employment tax. Attach Schedule SE	29	3,634.		
30	Self-employed health insurance deduction (see page 33)	30			
31	Self-employed SEP, SIMPLE, and qualified plans	31			
32	Penalty on early withdrawal of savings	32			
33a	Alimony paid b Recipient's SSN ▶	33a			
34	Add lines 23 through 33a			34	3,634.
35	Subtract line 34 from line 22. This is your adjusted gross income ▶			35	1,166,735.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 76.

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Form 1040 (2002) RICHARD B CHENEY & LYNNE V CHENEY [redacted] Pa

Tax and Credits

Standard Deduction for -
- People who checked any box on line 37a or 37b or who can be claimed as a dependent, see page 31.
- All others

Single, $4,700
Head of household, $6,900
Married filing jointly or Qualifying widow(er), $7,850
Married filing separately, $3,925

36	Amount from line 35 (adjusted gross income)		36	1,166,73
37a	Check if: ☐ You were 65 or older, ☐ Blind; ☐ Spouse was 65 or older, ☐ Blind. Add the number of boxes checked above and enter the total here ▶ 37a			
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 37b ☐			
38	Itemized deductions (from Schedule A) or your standard deduction (see left margin)		38	221,684.
39	Subtract line 38 from line 36		39	945,051.
40	If line 36 is $103,000 or less, multiply $3,000 by the total number of exemptions claimed on line 6d. If line 36 is over $103,000, see the worksheet on page 35		40	SEE STMT 3 NONE
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-		41	945,051.
42	Tax (see page 36). Check if any tax is from a ☐ Form(s) 8814 b ☐ Form 4972		42	335,028.
43	Alternative minimum tax (see page 37). Attach Form 6251		43	NONE
44	Add lines 42 and 43 ▶		44	335,028.
45	Foreign tax credit. Attach Form 1116 if required	45 2,052.		
46	Credit for child and dependent care expenses. Attach Form 2441	46		
47	Credit for the elderly or the disabled. Attach Schedule R	47		
48	Education credits. Attach Form 8863	48		
49	Retirement savings contributions credit. Attach Form 8880	49		
50	Child tax credit (see page 39)	50		
51	Adoption credit. Attach Form 8839	51		
52	Credits from: a ☐ Form 8396 b ☐ Form 8859	52		
53	Other credits. Check applicable box(es): a ☐ Form 3800 b ☐ Form 8801 c ☐ Specify	53		
54	Add lines 45 through 53. These are your total credits		54	2,052.
55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0- ▶		55	332,976.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	7,268.
57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	57	
58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	58	
59	Advance earned income credit payments from Form(s) W-2	59	
60	Household employment taxes. Attach Schedule H	60	870.
61	Add lines 55 through 60. This is your total tax ▶	61	341,114.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	101,445.	
63	2002 estimated tax payments and amount applied from 2001 return	63	335,527.	
64	Earned income credit (EIC)	64		
65	Excess social security and tier 1 RRTA tax withheld (see page 56)	65		
66	Additional child tax credit. Attach Form 8812	66		
67	Amount paid with request for extension to file (see page 56)	67		
68	Other payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	68		
69	Add lines 62 through 68. These are your total payments ▶			69 436,972.

Refund

Direct deposit? See page 56 and fill in 71b, 71c, and 71d.

70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid		70 95,858.
71a	Amount of line 70 you want refunded to you ▶		71a 75,858.
b	Routing number ▶	c Type: ☐ Checking ☐ Savings	
d	Account number ▶		
72	Amount of line 70 you want applied to your 2003 estimated tax ▶	72 20,000.	

Amount You Owe

73	Amount you owe. Subtract line 69 from line 61. For details on how to pay, see page 57 ▶		73
74	Estimated tax penalty. (see page 57)	74 NONE	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? [X] Yes. Complete the following. ☐ No

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

Sign Here

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

Joint return? See page 21. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Richard B. Cheney	4-10-03	VICE PRESIDENT	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
Lynne V Cheney	4/10/03	EXECUTIVE	

Paid Preparer's Use Only

Preparer's signature ▶	Date 9 April '03	Check if self-employed ☐	Preparer's SSN or PTIN [redacted]
Firm's name (or yours if self-employed), address, and ZIP code ▶	KPMG LLP		EIN [redacted]
	717 N. HARWOOD STREET, SUITE 3100		Phone no. [redacted]
	DALLAS	TX	75201

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TAX ANALYSTS TAX DOCUMENT SERVICE
Tax Analysts

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ See separate instructions.
▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-01

2002

Attachment Sequence No. 06

Name(s) shown on tax return: RICHARD B CHENEY & LYNNE V CHENEY

Identifying number: [redacted]

In most cases, you do not need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. File Form 2210 only if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from Part III, line 22, or Part IV, line 36, on the penalty line of your return, but do not attach Form 2210.

Part I **Reasons for Filing** - If 1a, 1b, or 1c below applies to you, you may be able to lower or eliminate your penalty. But you **must** check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

1 Check whichever boxes apply (if none apply, see the text above Part I and **do not file Form 2210**):

a [ ] You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See **Waiver of Penalty** on page 2 of the instructions.

b [ ] You use the **annualized income installment method**. If your income varied during the year, this method may reduce the amount of one or more required installments. See page 5 of the instructions.

c [X] You had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. See the instructions for line 23 on page 3.

d [ ] Your required annual payment (line 15 below) is based on your 2001 tax and you filed or are filing a joint return for either 2001 or 2002 but not for both years.

Part II **Required Annual Payment**

2	Enter your 2002 tax after credits (see page 2 of the instructions)		2	332,976.
3	Other taxes (see page 2 of the instructions) SEE STATEMENT 4		3	8,138.
4	Add lines 2 and 3		4	341,114.
5	Earned income credit	5		
6	Additional child tax credit	6		
7	Credit for Federal tax paid on fuels	7		
8	Health insurance credit for eligible recipients	8		
9	Add lines 5 through 8		9	
10	Current year tax. Subtract line 9 from line 4		10	341,114.
11	Multiply line 10 by 90% (.90)	11 307,003.		
12	Withholding taxes. **Do not** include any estimated tax payments on this line (see page 3 of the instructions)		12	101,445.
13	Subtract line 12 from line 10. If less than $1,000, stop here; you do not owe the penalty. **Do not file Form 2210**		13	239,669.
14	Enter the tax shown on your 2001 tax return (112% of that amount if the adjusted gross income shown on that return is more than $150,000, or, if married filing separately for 2002, more than $75,000). **Caution:** *See page 3 of the instructions*		14	1,926,704.
15	**Required annual payment.** Enter the **smaller** of line 11 or line 14		15	307,003.

If line 12 is equal to or more than line 15, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box 1d above.

Part III **Short Method** (**Caution:** *See page 3 of the instructions to find out if you can use the short method. If you checked box **1b** or **1c** in Part I, skip this part and go to Part IV.*)

16	Enter the amount, if any, from line 12 above	16		
17	Enter the total amount, if any, of estimated tax payments you made	17		
18	Add lines 16 and 17		18	
19	**Total underpayment for year.** Subtract line 18 from line 15. If zero or less, stop here; you do not owe the penalty. **Do not file Form 2210 unless you checked box 1d above**		19	
20	Multiply line 19 by .03713		20	
21	• If the amount on line 19 was paid **on or after** 4/15/03, enter -0-. • If the amount on line 19 was paid **before** 4/15/03, make the following computation to find the amount to enter on line 21. Amount on line 19 X Number of days paid before 4/15/03 X .00014		21	
22	**Penalty.** Subtract line 21 from line 20. Enter the result here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, **but do not file Form 2210 unless you checked one or more of the boxes in Part I above** ▶		22	

For Paperwork Reduction Act Notice, see page 6 of separate instructions.

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Form 2210 (2002) RICHAR[redacted] CHENEY & LYNNE V CHENEY [redacted]

Part IV Regular Method (See page 3 of the instructions if you are filing Form 1040NR or 1040NR-EZ)

Section A - Figure Your Underpayment		Payment Due Dates (a) 4/15/02	(b) 6/15/02	(c) 9/15/02	(d) 1/15/03
23 **Required Installments.** If box 1b applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 15, Form 2210, in each column	23	76,751.	76,751.	76,751.	76,750.
24 Estimated tax paid and tax withheld (see page 3 of the instructions). For column (a) only, also enter the amount from line 24 on line 28. If line 24 is equal to or more than line 23 for all payment periods, stop here; you do not owe the penalty. **Do not file Form 2210 unless you checked a box in Part I**	24	* 161,173.	84,600.	89,400.	101,799.
Complete lines 25 through 31 of one column before going to the next column.					
25 Enter amount, if any, from line 31 of previous column	25				
26 Add lines 24 and 25	26				
27 Add amounts on lines 29 and 30 of the previous column	27				
28 Subtract line 27 from line 26. If zero or less, enter -0-. For column (a) only, enter the amount from line 24	28				
29 If the amount on line 28 is zero, subtract line 26 from line 27. Otherwise, enter -0-	29				
30 **Underpayment.** If line 23 is equal to or more than line 28, subtract line 28 from line 23. Then go to line 25 of next column. Otherwise, go to line 31 ▶	30				
31 **Overpayment.** If line 28 is more than line 23, subtract line 23 from line 28. Then go to line 25 of next column	31				

Section B - Figure the Penalty (Complete lines 32 through 35 of one column before going to the next column.)

Rate Period 1	**April 16, 2002 - December 31, 2002**		4/15/02	6/15/02	9/15/02	
	32 Number of days from the date shown above line 32 to the date the amount on line 30 was paid or 12/31/02, whichever is earlier	32	Days:	Days:	Days:	
	33 Underpayment on line 30 (see page 4 of the instructions) x Number of days on line 32 / 365 x .06	33	$	$	$	
Rate Period 4	**January 1, 2003 - April 15, 2003**		12/31/02	12/31/02	12/31/02	1/15/03
	34 Number of days from the date shown above line 34 to the date the amount on line 30 was paid or 4/15/03, whichever is earlier	34	Days:	Days:	Days:	Days:
	35 Underpayment on line 30 (see page 5 of the instructions) x Number of days on line 34 / 365 x .05 ▶	35	$	$	$	$

36 **Penalty.** Add all amounts on lines 33 and 35 in all columns. Enter the total here and on Form 1040, line 74; Form 1040A, line 48; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26, **but do not file Form 2210 unless you checked one or more of the boxes in Part I** ▶ 36 $ NONE

Form **2210** (2002)

*INCLUDES 2001 OVERPAYMENT OF $ 20,527. APPLIED AT 4-15-2002.

20 2,000

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SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A - Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. 07

Name(s) shown on Form 1040: RICHARD B CHENEY & LYNNE V CHENEY

Your social security number: [redacted]

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see page A-2)	1		
	2	Enter amount from Form 1040, line 36 — 2			
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid (See page A-2.)	5	State and local income taxes	5		
	6	Real estate taxes (see page A-2)	6	6,381.	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8		9	6,381.
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11		
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-3 for special rules	12		
	13	Investment interest. Attach Form 4952 if required. (See page A-3.)	13		
	14	Add lines 10 through 13		14	
Gifts to Charity	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-4	15	121,420.	
If you made a gift and got a benefit for it, see page A-4.	16	Other than by cash or check. If any gift of $250 or more, see page A-4. You must attach Form 8283 if over $500	16	563.	
	17	Carryover from prior year	17		
	18	Add lines 15 through 17		18	121,983.
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		19	
Job Expenses and Most Other Miscellaneous Deductions	20	Unreimbursed employee expenses - job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ▶	20		
	21	Tax preparation fees	21		
(See page A-5 for expenses to deduct here.)	22	Other expenses - investment, safe deposit box, etc. List type and amount ▶ SEE STATEMENT 5	22	147,538.	
	23	Add lines 20 through 22	23	147,538.	
	24	Enter amount from Form 1040, line 36 — 24 1,166,735.			
	25	Multiply line 24 by 2% (.02)	25	23,335.	
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		26	124,203.
Other Miscellaneous Deductions	27	Other - from list on page A-6. List type and amount ▶		27	
Total Itemized Deductions	28	Is Form 1040, line 36, over $137,300 (over $68,650 if married filing separately)?			
		☐ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38.		▶ 28	221,684.
		☒ Yes. Your deduction may be limited. See page A-6 for the amount to enter.			SEE STMT 6

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule A (Form 1040) 2002

10 1,000

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Schedules A&B (Form 1040) 2002 [redacted] [redacted] No. 1545-0074 Page

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

RICHARD B CHENEY & LYNNE V CHENEY

Your social security number [redacted]

Schedule B - Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

(See page B-1 and the instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
JACKSON STATE BANK AND TRUST	1	1,938.
NORTHERN TRUST BANK OF TEXAS	1	3,425.
2 Add the amounts on line 1	2	5,363.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You must attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4	5,363.

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 9.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13 ▶		
GMO REAL ESTATE FUND	5	25,455.
GMO TAX MANAGED SMALL COMPANIES III	5	3,877.
GMO TAX MANAGED US EQUITY III	5	14,124.
GMO VALUE FUND III	5	5,512.
LAZARD FRERES & CO	5	7,436.
MORGAN STANLEY	5	236.
READER'S DIGEST	5	1,120.
VANGUARD INTER-TERM TAX-EXEMPT ADM	5	1,092.
VANGUARD INTER-TERM TREASURY ADM	5	432,147.
6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9 ▶	6	490,999.

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See page B-2.)

You must complete this part if you (a) had over $1,500 of taxable interest or ordinary dividends; OR (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2002, did you 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 page B-2 for exceptions and filing requirements for Form TD F 90-22.1		X
b If "Yes," enter the name of the foreign country ▶		
8 During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		X

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2002

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Tax Analysts

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

▶ Attach to Form 1040 or 1041. ▶ See instructions for Schedule C (Form 1040).

OMB No. 1545-
2002
Attachment Sequence No. 09

Name of proprietor: LYNNE V CHENEY

Social security number (SSN): [redacted]

A Principal business or profession, including product or service (see page C-1 of the instructions): CONSULTING

B Enter code from pages C-7, 8 & 9 ▶ 541990

C Business name. If no separate business name, leave blank.: LYNNE V CHENEY

D Employer ID number (EIN), if any: [redacted]

E Business address (including suite or room no.) ▶
City, town or post office, state, and ZIP code

F Accounting method: (1) [X] Cash (2) [ ] Accrual (3) [ ] Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2002? If "No," see page C-3 for limit on losses . . . [X] Yes [ ] No

H If you started or acquired this business during 2002, check here ▶ [ ]

Part I Income

1	Gross receipts or sales. **Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here . . . STMT 7 ▶ [ ]	1 147,187.
2	Returns and allowances	2
3	Subtract line 2 from line 1	3 147,187.
4	Cost of goods sold (from line 42 on page 2)	4
5	**Gross profit.** Subtract line 4 from line 3	5 147,187.
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6
7	**Gross income.** Add lines 5 and 6 ▶	7 147,187.

Part II Expenses. Enter expenses for business use of your home only on line 30.

8	Advertising	8	19	Pension and profit-sharing plans	19
9	Bad debts from sales or services (see page C-3)	9	20	Rent or lease (see page C-5):	
			a	Vehicles, machinery, and equipment	20a
10	Car and truck expenses (see page C-3)	10	b	Other business property	20b
11	Commissions and fees	11	21	Repairs and maintenance	21
12	Depletion	12	22	Supplies (not included in Part III)	22
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	23	Taxes and licenses	23
			24	Travel, meals, and entertainment:	
			a	Travel	24a
14	Employee benefit programs (other than on line 19)	14	b	Meals and entertainment	
15	Insurance (other than health)	15	c	Enter nondeductible amount included on line 24b (see page C-5)	
16	Interest:				
a	Mortgage (paid to banks, etc.)	16a	d	Subtract line 24c from line 24b	24d
b	Other	16b	25	Utilities	25
17	Legal and professional services	17	26	Wages (less employment credits)	26
18	Office expense	18	27	Other expenses (from line 48 on page 2)	27 18,111.

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶	28 18,111.
29	Tentative profit (loss). Subtract line 28 from line 7	29 129,076.
30	Expenses for business use of your home. Attach Form 8829	30
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you **must** go to line 32.	31 129,076.
32	If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on **Form 1040, line 12,** and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you **must** attach Form 6198.	32a [X] All investment is at risk. 32b [ ] Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

1110 2.000

Schedule C (Form 1040) 2002 LY[redacted] V CHENEY [redacted] Page

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

TAX PREPARATION, PLANNING, AND REPRESENTATION FEES	7,988.
PROFESSIONAL FEES	10,123.
Total other expenses. Enter here and on page 1, line 27 — 48	18,111.

D 2,000

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SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-00

2002

Attachment Sequence No. 12

Name(s) shown on Form 1040: RICHARD B CHENEY & LYNNE V CHENEY

Your social security number: [redacted]

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
141,945.095 SHS OF GMO VALUE FUND III	VARIOUS	06/27/2002	1,156,853.	1,253,654.	-96,801.

2 Enter your short-term totals, if any, from Schedule D-1, line 2	2		
3 **Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	1,156,853.	
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4		
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5		
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet	6	(43,977)	
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	-140,778.	

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

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8						
5,512.104 SHS OF GMO REAL ESTATE FUND	09/05/2001	12/23/2002	59,200.	60,964.	-1,764.	
53,775.510 SHS OF VANG SH-TERM TAX-EXPT	VARIOUS	05/01/2002	1,000,000.	997,251.	2,749.	

9 Enter your long-term totals, if any, from Schedule D-1, line 9	9			
10 **Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	1,059,200.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11			
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12			
13 Capital gain distributions. See page D-1 of the instructions SEE STATEMENT 8	13	142,592.		
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet	14	( )	( )	
Combine lines 8 through 14 in column (g)	15			
Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f)	16	143,577.		

Next: Go to Part III on the back.

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

Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 2002

15 1,000

Part III Taxable Gain or Deductible Loss

17 Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41 . . . . . 17 2,799.

Next: • If both lines 16 and 17 are gains and Form 1040, line 41, is more than zero, complete Part IV below.
• Otherwise, skip the rest of Schedule D and complete Form 1040.

18 If line 17 is a loss, enter here and on Form 1040, line 13, the **smaller of (a)** that loss or **(b)** ($3,000) (or, if married filing separately, ($1,500)). Then complete Form 1040 through line 39 . . . 18 ( )

Next: • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 39, is less than zero, skip **Part IV** below and complete the **Capital Loss Carryover Worksheet** on page D-6 of the instructions before completing the rest of Form 1040.
• Otherwise, skip **Part IV** below and complete the rest of Form 1040.

Part IV Tax Computation Using Maximum Capital Gains Rates

19 Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet on page D-7 of the instructions 19

If line 15 or line 19 is more than zero, complete the worksheet on page D-9 of the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.

20 Enter your taxable income from Form 1040, line 41 . . . . . 20 945,051.
21 Enter the **smaller** of line 16 or line 17 of Schedule D 21 2,799.
22 If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0- 22
23 Subtract line 22 from line 21. If zero or less, enter -0- . . . . . 23 2,799.
24 Subtract line 23 from line 20. If zero or less, enter -0- . . . . . 24 942,252.
25 Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies 25 334,468.
26 Enter the **smaller** of:
• The amount on line 20 or
• $46,700 if married filing jointly or qualifying widow(er);
$27,950 if single;
$37,450 if head of household; or
$23,350 if married filing separately . . . . . 26 46,700.

If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.

27 Enter the amount from line 24 27
28 Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34 . . . 28
29 Enter your qualified 5-year gain, if any, from line 8 of the worksheet on page D-8 29
30 Enter the **smaller** of line 28 or line 29 30
31 Multiply line 30 by 8% (.08) 31
32 Subtract line 30 from line 28 32
33 Multiply line 32 by 10% (.10) 33

If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.

34 Enter the **smaller** of line 20 or line 23 . . . . . 34 2,799.
35 Enter the amount from line 28 (if line 28 is blank, enter -0-) 35
36 Subtract line 35 from line 34 . . . . . 36 2,799.
37 Multiply line 36 by 20% (.20) . . . . . 37 560.
38 Add lines 25, 31, 33, and 37 . . . . . 38 335,028.
39 Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies . 39 335,549.
40 **Tax on all taxable income (including capital gains).** Enter the **smaller** of line 38 or line 39 here and on Form 1040, line 42 . . . . . 40 335,028.

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SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. 13

Name(s) shown on return: RICHARD B CHENEY & LYNNE V CHENEY

Your social security number: [redacted]

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 39.

1 Show the kind and location of each rental real estate property:

A SIMON & SCHUSTER, INC. (BOOK ROYALTY PAID TO MRS. CHENEY

B AND DONATED TO CHARITY ON A TAX NEUTRAL BASIS)

C REFUND OF ADVANCE BOOK ROYALTY ORIGINALLY RECEIVED IN 2000

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days or
- 10% of the total days rented at fair rental value?

(See page E-3.)

	Yes	No
A		
B		
C		

		Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
Income:						
3 Rents received	3				3	
4 Royalties received	4	125,000.		-10,000.	4	115,000.
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-4)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶ SEE EXPENSE STMT.	18	1,876.				
19 Add lines 5 through 18	19	1,876.			19	1,876.
20 Depreciation expense or depletion (see page E-4)	20	3,518.			20	3,518.
21 Total expenses. Add lines 19 and 20	21	5,394.				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22	119,606.		-10,000.		
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 42 on page 2	23	( )	( )	( )		

24 **Income.** Add positive amounts shown on line 22. Do not include any losses . . . 24 119,606.

25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 25 (10,000.)

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 . . . 26 109,606.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule E (Form 1040) 2002

)0 1,000

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Schedule SE (Form 1040) 2002 [redacted] Attachment Sequence N[redacted] Page

Name of person with self-employment income (as shown on Form 1040): LYNNE V CHENEY

Social security number of person with self-employment income ▶ [redacted]

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had $400 or more of other net earnings from self-employment, check here and continue with Part I ▶ ☐

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. **Note.** Skip this line if you use the farm optional method. See page SE-3		1	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. **Note.** Skip this line if you use the nonfarm optional method. See page SE-4		2	248,682.
3	Combine lines 1 and 2 SEE STATEMENT 10		3	248,682.
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3		4a	229,658.
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b	
c	Combine lines 4a and 4b. If less than $400, **do not** file this schedule; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income**, enter -0- and continue ▶		4c	229,658.
5a	Enter your **church employee income** from Form W-2. **Caution.** See page SE-1 for definition of church employee income	5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		5b	
6	**Net earnings from self-employment.** Add lines 4c and 5b		6	229,658.
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2002		7	84,900.00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a 80,000.		
b	Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
c	Add lines 8a and 8b		8c	80,000.
9	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		9	4,900.
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)		10	608.
11	Multiply line 6 by 2.9% (.029)		11	6,660.
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56**		12	7,268.
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.5). Enter the result here and on **Form 1040, line 29**	13 3,634.		

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

Farm Optional Method. You may use this method only if:
- Your gross farm income[1] was not more than $2,400, or
- Your net farm profits[2] were less than $1,733.

14	Maximum income for optional methods	14	1,600.00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) or $1,600. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method only if:
- Your net nonfarm profits[3] were less than $1,733 and also less than 72.189% of your gross nonfarm income,[4] and
- You had net earnings from self-employment of at least $400 in 2 of the prior 3 years.

Caution. You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

[1] From Sch. F, line 11, and Sch. K-1 (Form 1065), line 15b.
[2] From Sch. F, line 36, and Sch. K-1 (Form 1065), line 15a.
[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), line 15a; and Sch. K-1 (Form 1065-B), box 9.
[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), line 15c; and Sch. K-1 (Form 1065-B), box 9.

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Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ See separate instructions.

OMB No. 1545-012

2002

Attachment Sequence No. **19**

Name: RICHARD B CHENEY
LYNNE V CHENEY

Identifying number as shown on page 1 of your tax return: [redacted]

Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- [X] Passive income
- [ ] High withholding tax interest
- [ ] Financial services income
- [ ] d Shipping income
- [ ] e Dividends from a DISC or former DISC
- [ ] f Certain distributions from a foreign sales corporation (FSC) or former FSC
- [ ] g Lump-sum distributions
- [ ] h Section 901 (j) income
- [ ] i Certain income re-sourced by treaty
- [ ] j General limitation income

Resident of (name of country) ▶ UNITED STATES

Note: *If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.*

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C)
Enter the name of the foreign country or U.S. possession ▶	VARIOUS COUNTRIES				
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions)	7,436.			1	7,436.
Deductions and losses (*Caution: See pages 9, 12, and of the instructions*):					
Expenses definitely related to the income on line 1 (attach statement)	NONE				SEE SOURCING STATEMENT
Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction. See instructions	221,684.				
b Other deductions (attach statement)					
c Add lines 3a and 3b	221,684.				
d Gross foreign source income (see instructions)	7,436.				
e Gross income from all sources (see instructions)	1,895,877.				
f Divide line 3d by line 3e (see instructions)	0.00392220				
g Multiply line 3c by line 3f	869.				
Pro rata share of interest expense (see instructions):					
h Home mortgage interest (use worksheet on page 12 of the instructions)					
i Other interest expense					
j Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5	869.			6	869.
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7	6,567.

Part II Foreign Taxes Paid or Accrued (See page 13 of the instructions)

Credit is claimed for taxes (you must check one): (m) [ ] Paid (n) [X] Accrued

(o) Date paid or accrued	Foreign taxes paid or accrued — In foreign currency: Taxes withheld at source on: (p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	In U.S. dollars: Taxes withheld at source on: (t) Dividends	(u) Rents and royalties	(v) Interest	(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
08/22/2002					2,052.				2,052.
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶								8	2,052.

Paperwork Reduction Act Notice, see page 16 of the instructions.

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Form 1116 (2002) RICHA[redacted]B CHENEY & LYNNE V CHENEY [redacted] Pa

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2,052.		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11	2,052.		
12	Reduction in foreign taxes. (see page 13 of the instructions)	12			
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit			13	2,052.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. (see page 14 of the instructions)	14	6,567.		
15	Adjustments to line 14. (see page 14 of the instructions)	15			
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	6,567.		
17	**Individuals:** Enter the amount from Form 1040, line 39. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. **Estates and trusts:** Enter your taxable income without the deduction for your exemption. SEE STATEMENT 12	17	943,702.		
	Caution: *If you figured your tax using the special rates on capital gains, see page 15 of the instructions.*				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"			18	0.00695876
19	**Individuals:** Enter the amount from Form 1040, line 42. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			19	335,028.
	Caution: *If you are completing line 19 for separate category g (lump-sum distributions), see page 15 of the instructions.*				
20	Multiply line 19 by line 18 (maximum amount of credit)			20	2,331.
21	Enter the **smaller** of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions) ▶			21	2,052.

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22			
23	Credit for taxes on high withholding tax interest	23			
24	Credit for taxes on financial services income	24			
25	Credit for taxes on shipping income	25			
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26			
27	Credit for taxes on lump-sum distributions	27			
28	Credit for taxes on certain income re-sourced by treaty	28			
29	Credit for taxes on general limitation income	29			
30	Add lines 22 through 29			30	
31	Enter the **smaller** of line 19 or line 30			31	2,052.
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 13			32	
33	Subtract line 32 from line 31. This is your **foreign tax credit.** Enter here and on Form 1040, line 45; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			33	2,052.

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m **1116**

artment of the Treasury
nal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

OMB No. 1545-0

2002

Attachment Sequence No. 19

me RICHARD B CHENEY
LYNNE V CHENEY

Identifying number as shown on page 1 of your tax return [redacted]

e a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- [X] Passive income
- [ ] High withholding tax interest
- [ ] Financial services income
- [ ] d Shipping income
- [ ] e Dividends from a DISC or former DISC
- [ ] f Certain distributions from a foreign sales corporation (FSC) or former FSC
- [ ] g Lump-sum distributions
- [ ] h Section 901(j) income
- [ ] i Certain income re-sourced by treaty
- [ ] j General limitation income

ALTERNATIVE MINIMUM TAX

Resident of (name of country) ▶ UNITED STATES

ote: *If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to ore than one foreign country or U.S. possession, use a separate column and line for each country or possession.*

art I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
1 Enter the name of the foreign country or U.S. possession ▶	VARIOUS COUNTRIES				
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions):	7,436.			1	7,436.
ductions and losses (*Caution: See pages 9, 12, and of the instructions*):					
2 Expenses definitely related to the income on line 1 (attach statement)	NONE				
3 Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction. See instructions	121,983.				
b Other deductions (attach statement)					
c Add lines 3a and 3b	121,983.				
d Gross foreign source income (see instructions)	7,436.				
e Gross income from all sources (see instructions)	1,895,877.				
f Divide line 3d by line 3e (see instructions)	0.00392220				
g Multiply line 3c by line 3f	478.				
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use worksheet on page 12 of the instructions)					
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5	478.			6	478.
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7	6,958.

art II Foreign Taxes Paid or Accrued (See page 13 of the instructions)

Credit is claimed for taxes (you must check one): (m) [ ] Paid (n) [X] Accrued

	(o) Date paid or accrued	In foreign currency: Taxes withheld at source on: (p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	In U.S. dollars: Taxes withheld at source on: (t) Dividends	(u) Rents and royalties	(v) Interest	(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
A	08/22/2002					2,052.				2,052.
B										
C										
8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶									8	2,052.

r Paperwork Reduction Act Notice, see page 16 of the instructions.

Form 1116 (2002) RICHA[redacted] B CHENEY & LYNNE V CHENEY [redacted] Pag

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2,052.		
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11	2,052.		
12	Reduction in foreign taxes. (see page 13 of the instructions)	12			
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit			13	2,052.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. (see page 14 of the instructions)	14	6,958.		
15	Adjustments to line 14. (see page 14 of the instructions)	15			
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	6,958.		
17	**Individuals:** Enter the amount from Form 1040, line 39. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. **Estates and trusts:** Enter your taxable income without the deduction for your exemption SEE STATEMENT 13	17	1,125,891.		
	Caution: *If you figured your tax using the special rates on capital gains, see page 15 of the instructions.*				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"			18	0.00617999
19	**Individuals:** Enter the amount from Form 1040, line 42. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. **Estates and trusts:** Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37			19	311,903.
	Caution: *If you are completing line 19 for separate category g (lump-sum distributions), see page 15 of the instructions.*				
20	Multiply line 19 by line 18 (maximum amount of credit)			20	1,928.
21	Enter the **smaller** of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 16 of the instructions) ▶			21	1,928.

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22			
23	Credit for taxes on high withholding tax interest	23			
24	Credit for taxes on financial services income	24			
25	Credit for taxes on shipping income	25			
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26			
27	Credit for taxes on lump-sum distributions	27			
28	Credit for taxes on certain income re-sourced by treaty	28			
29	Credit for taxes on general limitation income	29			
30	Add lines 22 through 29			30	
31	Enter the **smaller** of line 19 or line 30			31	1,928.
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 13			32	
33	Subtract line 32 from line 31. This is your **foreign tax credit.** Enter here and on Form 1040, line 45; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			33	1,928.

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TAX ANALYSTS TAX DOCUMENT SERVICE
Tax Analysts

Form **6251**
Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax - Individuals

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0227
2002
Attachment Sequence No. 32

Name(s) shown on Form 1040: RICHARD B CHENEY & LYNNE V CHENEY

Your social security number: [redacted]

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 39, and go to line 2. Otherwise, enter the amount from Form 1040, line 36, and go to line 7. (If zero or less, enter as a negative amount.)	1	945,051.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2 1/2% of Form 1040, line 36	2	
3	Taxes from Schedule A (Form 1040), line 9	3	6,381.
4	Certain interest on a home mortgage not used to buy, build, or improve your home	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	124,203.
6	If Form 1040, line 36, is over $137,300 (over $68,650 if married filing separately), enter the amount from line 9 of the worksheet for Schedule A (Form 1040), line 28	6	(30,883.)
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	82,488.
12	Qualified small business stock (42% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18	Passive activities (difference between AMT and regular tax income or loss)	18	
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	( )
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	NONE
27	Alternative tax net operating loss deduction	27	( )
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $173,000, see page 7 of the instructions)	28	1,127,240.

Part II Alternative Minimum Tax

29 Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$112,500	$35,750
Married filing jointly or qualifying widow(er)	150,000	49,000
Married filing separately	75,000	24,500

If line 28 is **over** the amount shown above for your filing status, see page 7 of the instructions.

STMT 16

29			NONE
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	1,127,240.
31	• If you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 57 here. • **All others:** 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	31	311,903.
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32	1,928.
33	Tentative minimum tax. Subtract line 32 from line 31	33	309,975.
34	Tax from Form 1040, line 42 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 45)	34	332,976.
35	**Alternative minimum tax.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 43	35	NONE

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Part III Tax Computation Using Maximum Capital Gains Rates

Caution: *If you did not complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.*

36	Enter the amount from Form 6251, line 30		36	1,127,240.
37	Enter the amount from Schedule D (Form 1040), line 23, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 8 of the instructions)	37 2,799.		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 8 of the instructions)	38		
39	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 **smaller** of that result or the amount from line 4 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39 2,799.		
40	Enter the **smaller** of line 36 or line 39		40	2,799.
41	Subtract line 40 from line 36		41	1,124,441.
42	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 SEE STATEMENT 17.		42	311,343.
43	Enter the amount from Schedule D (Form 1040), line 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax) (see page 8 of the instructions)	43		
44	Enter the **smaller** of line 36 or line 37	44 2,799.		
45	Enter the **smaller** of line 43 or line 44. If zero, go to line 51	45		
46	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as refigured for the AMT, if necessary) (see page 8 of the instructions) 46			
47	Enter the **smaller** of line 45 or line 46	47		
48	Multiply line 47 by 8% (.08)		48	
49	Subtract line 47 from line 45	49		
50	Multiply line 49 by 10% (.10)		50	
51	Subtract line 45 from line 44	51 2,799.		
52	Multiply line 51 by 20% (.20)		52	560.
	If line 38 is zero or blank, skip lines 53 and 54 and go to line 55. Otherwise, go to line 53.			
53	Subtract line 44 from line 40	53		
54	Multiply line 53 by 25% (.25)		54	
55	Add lines 42, 48, 50, 52, and 54		55	311,903.
56	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 SEE STATEMENT 17.		56	312,127.
57	Enter the **smaller** of line 55 or line 56 here and on line 31		57	311,903.

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(Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)
▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.
▶ See separate instructions.

2002
Attachment Sequence No. 44

Name of employer: LYNNE V CHENEY

Social security number: [redacted]

Employer identification number: [redacted]

A Did you pay any one household employee cash wages of $1,300 or more in 2002? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

[X] Yes. Skip lines B and C and go to line 1.
[ ] No. Go to line B.

B Did you withhold Federal income tax during 2002 for any household employee?

[ ] Yes. Skip line C and go to line 5.
[ ] No. Go to line C.

C Did you pay total cash wages of $1,000 or more in any calendar quarter of 2001 or 2002 to household employees? (Do not count cash wages paid in 2001 or 2002 to your spouse, your child under age 21, or your parent.)

[ ] No. Stop. Do not file this schedule.
[ ] Yes. Skip lines 1-9 and go to line 10 on the back.

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 3)	1 5,400.		
2	Social security taxes. Multiply line 1 by 12.4% (.124) STMT 18		2	670.
3	Total cash wages subject to Medicare taxes (see page 3)	3 5,400.		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)		4	157.
5	Federal income tax withheld, if any		5	
6	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)		6	827.
7	Advance earned income credit (EIC) payments, if any		7	
8	Net taxes (subtract line 7 from line 6)		8	827.

9 Did you pay total cash wages of $1,000 or more in any calendar quarter of 2001 or 2002 to household employees? (Do not count cash wages paid in 2001 or 2002 to your spouse, your child under age 21, or your parent.)

[ ] No. Stop. Enter the amount from line 8 above on Form 1040, line 60. If you are not required to file Form 1040, see the line 9 instructions on page 4.

[X] Yes. Go to line 10 on the back.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

1 1.000

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TAX ANALYSTS TAX DOCUMENT SERVICE
Tax Analysts

hedule H (Form 1040) 2002 LYN[redacted] V CHENEY [redacted] Pa

art II Federal Unemployment (FUTA) Tax

		Yes	
Did you pay unemployment contributions to only one state?	10	X	
Did you pay all state unemployment contributions for 2002 by April 15, 2003? Fiscal year filers, see page 4	11	X	
Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	X	

xt: If you checked the "Yes" box on all the lines above, complete Section A.
If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

Name of the state where you paid unemployment contributions ▶ DC

State reporting number as shown on state unemployment tax return ▶ 128 768

Contributions paid to your state unemployment fund (see page 4) . . . . 15 146.

Total cash wages subject to FUTA tax (see page 4) . . . . 16 5,400.

FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 . . . . 17 43.

Section B

Complete all columns below that apply (if you need more space, see page 4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period From	(d) To	(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund

Totals 19

Add columns (h) and (i) of line 19 20

Total cash wages subject to FUTA tax (see the line 16 instructions on page 4) 21

Multiply line 21 by 6.2% (.062) 22

Multiply line 21 by 5.4% (.054) 23

Enter the **smaller** of line 20 or line 23 24

FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26 25

art III Total Household Employment Taxes

Enter the amount from line 8 . . . . 26 827.

Add line 17 (or line 25) and line 26 . . . . 27 870.

Are you required to file Form 1040?

[X] **Yes.** **Stop.** Enter the amount from line 27 above on Form 1040, line 60. **Do not** complete Part IV below.

[ ] **No.** You may have to complete Part IV. See page 4 for details.

rt IV Address and Signature - Complete this part only if required. See the line 28 instructions on page 4.

dress (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no.

, town or post office, state, and ZIP code

er penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, ect, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature ▶ Date

24 1.000

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TAX ANALYSTS TAX DOCUMENT SERVICE
Tax Analysts

Form **8283**
(Rev. October 1998)
Department of the Treasury
Internal Revenue Service

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. 55

Name(s) shown on your income tax return: RICHARD B CHENEY & LYNNE V CHENEY

Identifying number: [redacted]

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

Section A - 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 over $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
A	CAPITAL PARTNERS FOR EDUCATION 1524 35TH NW, WASH, DC 20007	12 SHS OF ANADARKO PETROLEUM CORP. STOCK
B		
C		
D		
E		

Note: *If the amount you claimed as a deduction for the 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	(h) Method used to determine the fair market value
A	02/14/2002	01/31/2002	DEF. COMP	563.	589.	AVERAGE HIGH/LOW
B						
C						
D						
E						

Part II Other Information - Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a - e

a Enter the letter from Part I that identifies the property ▶ _____. 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 ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer the questions a - c and attach the required statement (see instructions):

	Yes	No
a 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?		

Doc 2003-9457 (24 pgs)
TAX ANALYSTS TAX DOCUMENT SERVICE
Tax Analysts

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2002

Attachment Sequence No. 67

Name(s) shown on return: RICHARD B CHENEY & LYNNE V CHENEY

Identifying number: [redacted]

Business or activity to which this form relates: SIMON & SCHUSTER, INC. - SCHEDULE E

Part I **Election To Expense Certain Tangible Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	24,000.
2	Total cost of section 179 property placed in service (see page 2 of the instructions)	2	3,518.
3	Threshold cost of section 179 property before reduction in limitation	3	200,000.
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 page 2 of the instructions	5	24,000.

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property. Enter the amount from line 29	7	3,518.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,518.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	3,518.
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	24,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	3,518.
13	Carryover of disallowed deduction to 2003. 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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III **MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2002 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			27.5 yrs.	MM	S/L	
property			27.5 yrs.	MM	S/L	
i Nonresidential real			39 yrs.	MM	S/L	
property				MM	S/L	

Section C - Assets Placed in Service During 2002 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 page 6 of the 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	3,518.
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	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2002)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, 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 page 8 of 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 depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)						25		
26 Property used more than 50% in a qualified business use (see page 7 of the instructions):								
COMPUTER	04/15/2002	100.00%	3,518.		3	200DB-HY		3,518.
		%						
		%						
27 Property used 50% or less in a qualified business use (see page 7 of the instructions):								
		%				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	3,518.

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	
30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)												
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												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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 page 8 of the 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 page 8 of 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 page 9 of the 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 2002 tax year (see page 9 of the instructions):					
43 Amortization of costs that began before your 2002 tax year				43	
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report				44	

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STATEMENT ATTACHED TO AND MADE PART OF 2002 FORM 1040 U.S. INDIVIDUAL INCOME TAX RETURN

RICHARD B. CHENEY & LYNNE V. CHENEY
[redacted]

Pursuant to Treas. Regs. § 1.1012-1(e)(6), the taxpayers hereby elect to adopt the single-category average cost method, as provided for in Treas. Regs. § 1.1012-1(e)(4), to calculate the adjusted basis of shares of the Vanguard Short-Term Tax-Exempt Admiral Fund the taxpayers sold in 2002 and sell in all years thereafter.