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Comprehensive Problems and Practice Exercises

This workbook is designed to assist you in gaining additional practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. For each course (basic, intermediate, advanced, military, and international), there is a comprehensive problem designed to incorporate as many issues as possible that will be taught in that course. Additionally, there are other practice exercises designed to reinforce specific frequently occurring scenarios.

The supplemental exercises, which follow the basic and advanced sections, can be used as additional exercises. The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. The supplemental exercises build on information presented in previous practice exercises. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation or the preparation of paper returns.

The returns for these problems and exercises can be prepared on tax preparation software or by utilizing the forms provided in Appendix C. To assist in paper return preparation, the earned income credit (EIC) Tables and Tax Tables are included in Appendices A and B, respectively.

The *Publication 4491-W* is designed to be used with *Publication 4491* and **Link & Learn Taxes** lessons to provide practice problems.

Link & Learn Taxes, *linking volunteers to quality e-learning solutions,* is the web-based learning program providing online training in tax return preparation that is available on **irs.gov.** You can select the time and place for training; available 24 hours a day.

The **Practice Lab,** which is electronic tax software integrated with **Link & Learn Taxes,** will connect you to **2009 tax preparation software** (TaxWise® online). This will enable you to prepare returns using the practice scenarios in this publication.

To access the practice lab you will need a password, which you can receive from the IRS or your site coordinator. If you do not know the password please contact your site coordinator or local IRS SPEC Relationship Manager.

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Section A (pages 1 and 2) of **Form 13614-C, Interview/Intake and Quality Review Sheet** are completed as it would be by the taxpayer who visits the site. Section B, page 3, is left blank and you should complete it using the **interview notes** (which contain information that the volunteer would normally address during the interview with the taxpayer) before entering any necessary information, if using tax preparation software, or completing the forms, if preparing a paper return.

The completed Form 13614-C (Sections A and B) is to be used as a guide to ensure that all pertinent information is included on the return. (In a real-life situation you will review the information in Section A (parts I through V) with the taxpayer before completing Section B. In the training situation this is one step that cannot be addressed.)

The **documents** that follow the interview notes include social security cards, information for direct deposit, income documents, and any other documents the taxpayer may bring.

All returns prepared at a VITA/TCE site must go through the quality review process. **Section C of Form 13614-C or Form 8158, Quality Review Sheet** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process. Section C of Form 13614-C is included with each comprehensive problem and exercise.

Notes for the Instructor

This workbook can be used in a classroom where the integrated method of instruction is used. After each section is taught, volunteers input the related parts of the comprehensive problem into the software program to give them immediate reinforcement of the tax law application and practice in using the tax return preparation software.

In a classroom where tax law and software applications are treated as two separate classes, the comprehensive problem can be used as the demonstration problem.

For each of the comprehensive problems and practice exercises, the issues, and the Form 1040 line number on which they are reported, are illustrated in Table 1 (shown later).

Notes for the Student

If you are participating in a volunteer training class, the facilitator will instruct you in the best use of this workbook.

For the volunteer who is using Link & Learn Taxes or utilizing self-study, the comprehensive problem and practice exercises will help ensure that the concepts have been learned correctly.

Notes on the Comprehensive Problems, Practice Exercises, and Supplemental Exercises

Answers

For those who train with 2009 materials and 2008 software, there are answers available in the workbook for each comprehensive problem, practice exercise, and supplemental exercise. The table for 2008 answers can be found in Appendix D. The 2009 answer table will be available on **irs.gov**, key words “community network,” in mid December 2009.

The refund (balance due) amount for each step in the comprehensive problem is given following the input of the corresponding data. This is available so that students can ensure that they are on track as the problem progresses. A blank space has been provided to record the 2009 refund (balance due) answers.

Completing the Return

- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ or Schedule C-EZ, unless otherwise noted, assume that the following apply: the business vehicle was placed in service on January 1 of the tax year; the figure for “Other” mileage is 10,000 miles; written records are available; and there is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete Section C of Form 13614-C, for each practice return after all the return is completed. In real-life situations, a quality review of each return must be performed ensure that all the critical data is addressed. Section C of Form 13614-C is included with each practice return.

Using Software in Training

- Since these problems were written for use with 2009 software and tables, reduce all year values by one year or as noted in the exercise when using 2008 software. For example, Comprehensive Problem C, line 13, which deals with stock sales for the Kents. If using 2008 software, change the year of sale to 2008.
- If using software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data, use the user name “Training” when completing the problems/exercises to ensure that they are not included in the return database for the software program. This user name requires that social security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed by the electronic filing identification number (EFIN). The six Xs shown on the documents represent the EFIN.
- When a phone number is requested on the main information screen, use your area code and prefix provided on the intake sheet followed by any four digits.
- Replace “YS” with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red exclamation marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check.

Preparing Paper Returns in Training

- After reading the material in the student guide (*Publication 4491*) or the screens in Link & Learn Taxes, complete the comprehensive problem and exercises for the course in which you wish to certify. Completing these problems will ensure that you have learned the concepts and will help you prepare for the certification test. If additional practice is needed, use Table 1 (which follows) to identify which problem/exercise contains the issues for which this practice is needed.
- The forms needed to complete the returns can be found in Appendix C. These are draft versions of the 2009 forms. When preparing real returns, make sure that any changes from the draft version to the final version are noted before completing the forms. Only one copy of each form is included. Make additional copies as needed. The EIC Table and the Tax Table can be found in Appendices A and B, respectively. The answers can be found in Appendix D.

Table 1 - Comprehensive Training Problems and Exercises - Advanced

FORM 1040		STUDENT GUIDE		KENT	BAYLOR	AUSTIN	FLEMING	STERLING
2008 Line	2009 Line	Chapter	Exercise Subject	Comp	9	10	11	12
1-5	1-5	4	Filing status	MFJ	MFJ	MFS	HH	MFJ
39a	39a		Taxpayer or Spouse Blind					x
			Death of spouse		x			
6	6	6	Dependents-children	x	x		x	
6	6	6	Dependents-other	x				x
7	7	8	W-2	x		x	x	
8a	8a	8	Taxable interest	x			x	x
			Owner financed interest	x				
8b	8b	8	Non-taxable interest	x			x	
9	9	8	Dividends	x	x	x		x
10	10	8	Taxable refunds	x		x		
11	11	8	Alimony	x			x	
12	12	9	Small Business (C-EZ)	x			x	
13	13	10	Capital gain	x	x			x
15a	15a	11	IRA Distribution-code 7	x		x		
15a	15a	11	IRA Distribution-code G	x				
16a	16a	11	Pension income-taxable	x	x			x
16a	16a	11	Pension income-w/contributions	x				x
16a	16a	11	Railroad Retirement Benefits			x		
19	19	13	Unemployment Compensation	x			x	
20a	20a	14	Social Security Benefits	x	x			x
20a	20a	14	Railroad Retirement - Tier 1			x		
21	21	15	Other Income - W2G	x	x			
27	27	17	1/2 SE Tax	x			x	
30	30	17	Penalty on early w/drawal of savings	x				
31a	31a	17	Alimony Paid	x				
32	32	17	IRA Deduction	x				
33	33	17	Student Loan Interest Deduct	x				
40	40	20	Itemized Deductions	x	x	x		
47	47	23	Child & Dependent Care	x			x	
49	49	24	Education Credits	x				
51	**50**	26	Foreign Tax Credit	x				x
52	**51**	25	Child Tax Credit	x	x		x	
53	**52**	26	Retirement Savings Credit				x	
58	**57**	27	Self Employment Tax	x			x	
61	**60**	27	Advanced EIC				x	
			EITC Worksheets				x	
66	**65**	30	Earned Income Tax Credit				x	
65	**64**	29	Estimated Tax Payments	x				
74a	**75a**	31	Direct Deposit/Debit	x		x		

Problem C – Kent Intake and Interview Sheet, page 1 of 3

Form **13614-C** (Rev. 8- 2009)	Department of the Treasury – Internal Revenue Service **Intake/Interview & Quality Review Sheet**	**OMB # 1545-1964**

Section A. Page 1 and Page 2 to be completed by Taxpayer
Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:
- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Karl	M. I. R.	Last Name Kent	Are you a U.S. Citizen? ☒ Yes ☐ No
2. Spouse's First Name Kara	M. I. B.	Last Name Bryant	Is spouse a U.S. Citizen? ☒ Yes ☐ No

3. Mailing Address 1068 Rivermeade Dr.	Apt#	City Your City	State YS	Zip Code Your Zip Code

4. E-mail	Phone (866) 555-XXXX

5. Your Date of Birth 07/28/1940	6. Your Occupation Clerk	7. Are you Legally Blind ☐ Yes ☒ No 8. Totally and Permanently Disabled ☐ Yes ☒ No
9. Spouse's Date of Birth 01/16/1950	10. Spouse's Occupation School Teacher	11. Is Spouse Legally Blind ☐ Yes ☒ No 12. Totally and Permanently Disabled ☐ Yes ☒ No

13. Can your parents or someone else claim you or your spouse on their tax return? ☐ Yes ☒ No

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:
   - ☐ Single
   - ☒ Married: Did you live with your spouse during any part of the last six months of 2009? ☒ Yes ☐ No
   - ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
   - ☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or **Spouse's name below.** (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. son, mother, sister) (c)	Number of months lived in your home (d)	US Citizen or resident of the US, Canada or Mexico (yes/no) (e)	Married as of 12/31/09 (yes/no) (f)	Full-time student (yes/no) (g)	Received more than $3650 in income (yes/no) (h)
Kendra Kent	03/13/1988	Daughter	12	Yes	No	Yes	No
Tamara Thomas	05/08/2006	Grandchild	12	Yes	No	No	No
Kerri Bryant	03/17/1948	Sister	12	Yes	No	No	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

☒ Yes ☐ No 1. If you are due a refund, would you like a direct deposit?
☐ Yes ☒ No 2. If you have a balance due, would you like a direct debit?

During 2009 did you (or your spouse if filing a joint return):

☐ Yes ☒ No 3. Buy a brand new vehicle? If yes, date of purchase: _____
☐ Yes ☒ No 4. Buy a home? If yes, closing date: _____
☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
☒ Yes ☐ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☒ $250 ☐ $500
☒ Yes ☐ No 7. Are you or your spouse a government retiree?
☒ Yes ☐ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
☒ Yes ☐ No 10. Pay college tuition for yourself, your spouse, or your dependents?
☒ Yes ☐ No 11. Have any student loans?
☒ Yes ☐ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount $400.00

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

☒ Yes ☐ No 1. Wages or Salary
☐ Yes ☒ No 2. Tip Income
☐ Yes ☒ No 3. Scholarships
☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
☒ Yes ☐ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☒ Yes ☐ No
☒ Yes ☐ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
☐ Yes ☒ No 7. Alimony Income
☒ Yes ☐ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
☐ Yes ☒ No 9. Disability Income
☒ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions
☒ Yes ☐ No 11. Unemployment Compensation
☒ Yes ☐ No 12. Social Security or Railroad Retirement Benefits
☐ Yes ☒ No 13. Income from Rental Property
☒ Yes ☐ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: Gaming Winnings (W2G)

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

☒ Yes ☐ No 1. Alimony: If yes, do you have the recipient's SSN? ☒ Yes ☐ No
☒ Yes ☐ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
☒ Yes ☐ No 3. Educational expenses (such as a computer, books, etc.)
☒ Yes ☐ No 4. Classroom supplies if you are a teacher
☒ Yes ☐ No 5. Medical expenses
☒ Yes ☐ No 6. Home mortgage interest
☒ Yes ☐ No 7. Real estate taxes for your home
☒ Yes ☐ No 8. Charitable contributions
☒ Yes ☐ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!
Thank you for completing this form.
Please give this form to the certified volunteer preparer for use in preparing your return.

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

☐ Yes ☐ No ☐ N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:

☐ Yes ☐ No ☐ N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:

☐ Yes ☐ No ☐ N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:

☐ Yes ☐ No ☐ N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:

☐ Yes ☐ No ☐ N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:

☐ Yes ☐ No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____

☐ Yes ☐ No 7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Section C. To be completed by a Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

☐ 1. **Section A & B** of this form are complete.

☐ 2. **Taxpayer's identity, address** and **phone number** was verified.

☐ 3. **Names, SSN or ITINs, and dates of birth** of **taxpayer, spouse** and **dependents** match the supporting documents.

☐ 4. **Filing Status** is correctly determined.

☐ 5. **Personal** and **Dependency Exemptions** are entered correctly on the return.

☐ 6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.

☐ 7. Any **Adjustments to Income** are correctly reported.

☐ 8. **Standard, Additional** or **Itemized Deductions** are correct.

☐ 9. All **credits** are correctly reported.

☐ 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.

☐ 11. If **direct deposit** or **debit** was elected checking/saving account and routing information match the supporting documents.

☐ 12. Correct SIDN is shown on the return.

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Interview Notes – Kent

- If using 2008 software, first enter the Economic Stimulus Payment of $1,500.00 on worksheet 5.
- Karl and Kara are full-time residents of your state and they want to file a state return.
- Karl indicates he would like $3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute.
- Their daughter, Kendra, is a full-time student classified as a junior at a local community college (in 2008, she was a sophomore).
- Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher.
- Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them.
- If they have a refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678.
- Karl and Kara provided 100% of the support for both Kendra and Tamara.
- Kara received $5,000 from the estate of her great-aunt.
- **If using 2008 software, use 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

SOCIAL SECURITY

211-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

Karl R. Kent

Karl R. Kent

SIGNATURE

SOCIAL SECURITY

212-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

Kara B. Bryant

Kara B. Bryant

SIGNATURE

SOCIAL SECURITY

213-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

Kendra Kent

Kendra Kent

SIGNATURE

SOCIAL SECURITY

214-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

Tamara Thomas

Tamara Thomas

SIGNATURE

SOCIAL SECURITY

210-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

Kerri Bryant

Kerri Bryant

SIGNATURE

Line 7—Wages

a Employee's social security number: 212-XX-XXXX

OMB No. 1545-0008

Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile.

b Employer identification number (EIN): 21-6XXXXXX

c Employer's name, address, and ZIP code:
Jefferson Independent School District
12210 Lee Road
Indianapolis, IN 46204

d Control number

e Employee's first name and initial: Kara B. Bryant
Last name
Suff.
1068 Rivermeade Dr.
Your City, State and ZIP Code

f Employee's address and ZIP code

1 Wages, tips, other compensation	$13,817.00
2 Federal income tax withheld	$987.00
3 Social security wages	$13,817.00
4 Social security tax withheld	$856.65
5 Medicare wages and tips	$13,817.00
6 Medicare tax withheld	$200.45
7 Social security tips	
8 Allocated tips	
9 Advance EIC payment	
10 Dependent care benefits	
11 Nonqualified plans	
12a See instructions for box 12 Code	
13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	
12b Code	
14 Other	
12c Code	
12d Code	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	21-6XXXXXX	$13,817.00	$693.00			

Form **W-2** Wage and Tax Statement 2009 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number: 211-XX-XXXX

OMB No. 1545-0008

Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile.

b Employer identification number (EIN): 21-5XXXXXX

c Employer's name, address, and ZIP code:
Americus Petroleum
260 Rice Street
Indianapolis, IN 46204

d Control number

e Employee's first name and initial: Karl R. Kent
Last name
Suff.
1068 Rivermeade Dr.
Your City, State and ZIP Code

f Employee's address and ZIP code

1 Wages, tips, other compensation	$28,134.00
2 Federal income tax withheld	$2,176.00
3 Social security wages	$31,087.63
4 Social security tax withheld	$1,927.00
5 Medicare wages and tips	$31,087.63
6 Medicare tax withheld	450.77
7 Social security tips	
8 Allocated tips	
9 Advance EIC payment	
10 Dependent care benefits	
11 Nonqualified plans	
12a See instructions for box 12 Code	D $2,953.63
13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	
12b Code	
14 Other	
12c Code	
12d Code	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	21-5XXXXXX	$28,134.00	$1,674.00			

Form **W-2** Wage and Tax Statement 2009 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): $2,910 (2008)
$_____ (2009)

Line 8—Interest

Karl is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-XX-XXXX), 1523 North Curry Rd, Your City, State, ZIP Code. Last year Karl received $2,782.15 interest on that loan.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Kendall Federal Credit Union 2602 Parks Road Indianapolis, IN 46204	1 Interest income $ 456.00	2009	**Interest Income**
	2 Early withdrawal penalty $ 46.00	Form **1099-INT**	
PAYER'S federal identification number: 21-8XXXXXX	RECIPIENT'S identification number: 211-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations $	**Copy C For Payer**
RECIPIENT'S name: Karl R. Kent		4 Federal income tax withheld $	5 Investment expenses $
Street address (including apt. no.): 1068 Rivermeade Dr.		6 Foreign tax paid $	7 Foreign country or U.S. possession
City, state, and ZIP code: Your City, State, and Zip Code		8 Tax-exempt interest $	9 Specified private activity bond interest $
Account number (see instructions)	2nd TIN not. ☐		For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**

Form **1099-INT** Department of the Treasury - Internal Revenue Service

Karl received information from Gordon Investment Services that he had been paid $148.63 in tax-exempt interest on that account.

Karl received a broker's statement from ZYX Investments. Enter any interest income shown on the following broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

Refund Monitor – Refund (Balance Due): $2,550 (2008)
$_____ (2009)

Line 9—Dividends

Karl R. Kent 1068 Rivermeade Drive Your City, State, and ZIP Code Tax Identification Number: **211-XX-XXXX**	**ZYX Investments** 456 Maple Ave. Fairbanks, AK 99701 (907)555-XXXX EIN: 21-7XXXXXX	**Tax Year 2009** 1099 Tax Reporting Copy B for Recipient

1099-INT Interest Income

Interest Income Not in Box 3 Box 1	Early Withdrawal Penalty Box 2	Interest on U.S. Savings Bonds and Treasury Obligations Box 3	Federal Income Tax Withheld Box 4	Investment Expenses Box 5	Foreign Tax Paid Box 6	Foreign Country or U.S. Possession Box 7	Tax-Exempt Interest Box 8	Specified Private Activity Bond Interest Box 9
$123.00	$0.00	$864.00	$86.00	$0.00	$0.00		$1,500.00	$0.00

1099-DIV Dividend Income

Total Ordinary Dividends Box 1a	Qualified Dividends Box 1b	Total Capital Gain Distribution Box 2a	Unrecaptured Section 1250 Gain Box 2b	Section 1202 Gain Box 2c	(28%) Gain Box 2d	Nondividend Distributions Box 3	Federal Income Tax Withheld Box 4	Investment Expenses Box 5
$231.86	$231.86	$68.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Foreign Tax Paid Box 6	Foreign Country or U.S. Possession Box 7	Cash Liquidation Distributions Box 8	Noncash Liquidation Distributions Box 9
$3.65		$0.00	$0.00

1099-B Proceeds from Broker and Barter Exchange Transactions

Transaction Date Box 1a	CUSIP Box 1b	Description Box 7	Number of Shares Box 5	Federal Income Tax Withheld Box 4	Gross Proceeds Less Commission Box 2	Buy Date	Cost/Basis
09/23/2009	XXXX	Rust Corp.	100	$0.00	$1,700.00	11/01/1998	$3,200.00
06/01/2009	XXXX	Rio Motors	150	$0.00	$10,675.00	07/15/2008	$9,543.00
12/30/2009	XXXX	Rider Corp.	65	$0.00	$5,663.00		

Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

Refund Monitor-Refund (Balance Due): $2,554 (2008)
$_____ (2009)

Line 10—Taxable Refunds

Karl and Kara itemized deductions last year and received a $437 tax refund from the state. Their taxable income for 2007 was $75,000 and for 2008 was $49,859. Their total itemized deductions were $11,500. The amount of state income taxes was $2,998 and the amount of state sales tax was $689.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	Certain Government Payments
IN Department of Revenue 1600 West Indy Street Indianapolis, IN 46204		$	2009	
		2 State or local income tax refunds, credits, or offsets $ 437.00	Form 1099-G	
PAYER'S federal identification number 21-6XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld $	Copy C For Payer
RECIPIENT'S name Karl R. Kent / Kara B. Bryant		5 ATAA payments $	6 Taxable grants $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.) 1068 Rivermeade Dr.		7 Agriculture payments $	8 Check if box 2 is trade or business income ► ☐	
City, state, and ZIP code Your City, State, and ZIP Code		9 Market gain $		
Account number (see instructions)				

Form **1099-G** Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): $2,554 (2008)
$_____ (2009)

Line 12—Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received $1,082 during the year from other doctors for this service. Her expenses included $49.00 for paper and $67.50 for a printer cartridge. Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 other miles. She bought the car and started using it for business on January 2, 2006. Kara has another car available for personal use.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	
Pratt Medical Centers, Inc. 826 Payne Avenue Indianapolis, IN 46204		$	2009	**Miscellaneous Income**
		2 Royalties $	Form **1099-MISC**	
		3 Other income $	4 **Federal income tax withheld** $	**Copy B** **For Recipient**
PAYER'S federal identification number 21-1XXXXXX	RECIPIENT'S identification number 212-XX-XXXX	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name Kara B. Bryant		7 Nonemployee compensation $ 1,637.00	8 Substitute payments in lieu of dividends or interest $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 1068 Rivermeade Dr.		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ► ☐	10 Crop insurance proceeds $	
City, state, and ZIP code Your City, State, and ZIP Code		11	12	
Account number (see instructions)		13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (keep for your records) Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): $1,888 (2008)

$_____ (2009)

Line 13—Capital Gain or Loss

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1a Date of sale or exchange	OMB No. 1545-0715	Proceeds From Broker and Barter Exchange Transactions
Pelrum Brokerage Service 82 Durr Street Indianapolis, IN 46249	03/10/2009	2009	
	1b CUSIP no.	Form 1099-B	
	2 Stocks, bonds, etc. $ 8,859.00	Reported to IRS ☐ Gross proceeds ☒ Gross proceeds less commissions and option premiums	

PAYER'S federal identification number	RECIPIENT'S identification number	3 Bartering	4 Federal income tax withheld
21-2XXXXXX	211-XX-XXXX	$	$

RECIPIENT'S name	5 No. of shares exchanged	6 Classes of stock exchanged
Karl R. Kent	100	
Street address (including apt. no.)	7 Description	
1068 Rivermeade Dr.	Purdue	
City, state, and ZIP code	8 Profit or (loss) realized in 2009	9 Unrealized profit or (loss) on open contracts—12/31/2008
Your City, State, and ZIP Code	$	$
CORPORATION'S name	10 Unrealized profit or (loss) on open contracts–12/31/2009	11 Aggregate profit or (loss)
	$	$
Account number (see instructions)	12 If the box is checked, the recipient cannot take a loss on their tax return based on the amount in box 2 . . ☐	

Copy B
For Recipient
This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form **1099-B** (keep for your records) Department of the Treasury - Internal Revenue Service

Karl paid $10,123 for 100 shares of Purdue stock on July 1, 2001 and paid $35 commission for the sale. **Refer to the broker's statement for additional stock sales.**

Note: If using TaxWise 2008 software, the year for all sell dates needs to be reduced by one. Reduce the buy date for Rio Motors by one if using 2008 TaxWise software.

ZYX Investments does not have a record for the purchase of Rider stock. Karl inherited the 65 shares from his uncle. The stock was worth $7,222 on 11/29/2002, the day his uncle died.

Refund Monitor – Refund (Balance Due): $2,329 (2008)
$_____ (2009)

Line 15—IRA Distributions

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Saulk Trust Company P.O. Box 254 Indianapolis, IN 46204	1 Gross distribution $ 838.00 2a Taxable amount $ 838.00	OMB No. 1545-0119 2009 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	2b Taxable amount not determined ☐	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 21-3XXXXXX RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name Karl R. Kent	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 1068 Rivermeade Dr.	7 Distribution code(s) 7 IRA/SEP/SIMPLE ☒	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code	9a Your percentage of total distribution % 1st year of desig. Roth contrib.	9b Total employee contributions $	
	10 State tax withheld $ $	11 State/Payer's state no. YS/21-3XXXXXX	12 State distribution $ $
Account number (see instructions)	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Karl did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code Yale Security IRA P.O. Box 2537 Indianapolis, IN 46204	1 Gross distribution $ 11,755.00 2a Taxable amount $	OMB No. 1545-0119 2009 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	2b Taxable amount not determined ✔	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 21-4XXXXXX RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name Karl R. Kent	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 1068 Rivermeade Dr.	7 Distribution code(s) G IRA/SEP/SIMPLE ☒	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code	9a Your percentage of total distribution % 1st year of desig. Roth contrib.	9b Total employee contributions $	
	10 State tax withheld $ $	11 State/Payer's state no. 21-4XXXXXX	12 State distribution $ $
Account number (see instructions)	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): $2,211 (2008)

$_____ (2009)

Line 16—Pensions and Annuities

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Defense Finance & Accounting SVC US Military Retirement Pay P.O. Box 7139 Indianapolis, IN 46249	$ 1,200.00	2009	
	2a Taxable amount $ 1,200.00	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number: 13-4XXXXXX RECIPIENT'S identification number: 211-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name: Karl R. Kent	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.): 1068 Rivermeade Dr.	7 Distribution code(s): 7 IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code: Your City, State, and ZIP Code	9a Your percentage of total distribution %	9b Total employee contributions $	
1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no. YS/13-4XXXXXX	12 State distribution $ $
Account number (see instructions)	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Karl retired two years ago and started drawing his retirement pay on January 1, 2008 (January 1, 2007 for TaxWise® 2008). He recovered $335 of his cost during the first year. Karl did not select a joint and survivor annuity.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204	$ 18,625.00	2009	
	2a Taxable amount $	Form 1099-R	
	2b Taxable amount not determined ☑	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number: 24-0XXXXXX RECIPIENT'S identification number: 211-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,715.00	
RECIPIENT'S name: Karl R. Kent	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.): 1068 Rivermeade Dr.	7 Distribution code(s): 7 IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code: Your City, State, and ZIP Code	9a Your percentage of total distribution %	9b Total employee contributions $ 5,864.00	
1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no. YS/24-0XXXXXX	12 State distribution $ $
Account number (see instructions)	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): $1,001 (2008)

$_____ (2009)

Line 19—Unemployment Compensation

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1 Unemployment compensation	OMB No. 1545-0120	Certain Government Payments
Indiana Unemployment Commission 32 Sutton Road Indianapolis, IN 46204	$ 2,550.00	2009	
	2 State or local income tax refunds, credits, or offsets $	Form 1099-G	

PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld	Copy C For Payer
25-0XXXXXX	211-XX-XXXX		$ 120.00	
RECIPIENT'S name Karl R. Kent		5 ATAA payments $	6 Taxable grants $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.) 1068 Rivermeade Dr.		7 Agriculture payments $	8 Check if box 2 is trade or business income ▶ ☐	
City, state, and ZIP code Your City, State, and Zip Code		9 Market gain $		
Account number (see instructions)				

Form **1099-G** Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): $738 (2008)

$___ (2009)

Line 20—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2009
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
Karl R. Kent	211-XX-XXXX

Box 3. Benefits Paid in 2009	Box 4. Benefits Repaid to SSA in 2009	Box 5. Net Benefits for 2009 *(Box 3 minus Box 4)*
$13,682.00		$13,682.00

DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit: $11,925.20 Medicare Part B premiums deducted from your benefits: $1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: $600.00 Total Additions: $13,682.00 Benefits for 2009: $13,682.00	None

Box 6. Voluntary Federal Income Tax Withholding

$360.00

Box 7. Address

Karl R. Kent
1068 Rivermeade Dr.
Your City, State, and ZIP Code

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

211-XX-XXXX

Draft as of May 15, 2009 - Subject to Change

Form **SSA-1099-SM** (1-2009) **DO NOT RETURN THIS FORM TO SSA OR IRS**

Refund Monitor – Refund (Balance Due): ($642) (2008)

$____ (2009)

Line 21—Other Income

☐ CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
Lottery Board	$1,200.00		2009
19 West Jackson Street	3 Type of wager: Lottery	4 Date won: 04 14 2009	Form W-2G
Indianapolis, IN 46204	5 Transaction	6 Race	Certain Gambling Winnings
21-0XXXXXX (888) 341-XXXX	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code	9 Winner's taxpayer identification no.	10 Window	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Kara B. Bryant	212-XX-XXXX		
1068 Rivermeade Dr.	11 First I.D.	12 Second I.D.	
Your City, State, and ZIP Code	13 State/Payer's state identification no.: 22-3XXXXXX	14 State income tax withheld: $36.00	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ▶ Kara B. Bryant Date ▶ 04/14/2009

Copy C For Winner's Records

Form W-2G Department of the Treasury - Internal Revenue Service

Kara had $2,250 in gambling losses.

Refund Monitor-Refund (Balance Due): ($822) (2008)
$_____ (2009)

Line 23—Educator Expense

Kara brought receipts totaling $300 for materials she purchased for her 6th grade class during the school year.

Refund Monitor-Refund (Balance Due): ($784) (2008)
$_____ (2009)

Line 31a—Alimony Paid Adjustment

Karl paid $3,600 in alimony to a previous wife. Her social security number is 215-XX-XXXX.

Refund Monitor – Refund (Balance Due): $(244) (2008)
$____ (2009)

Line 32—IRA Contribution Adjustment

Kara would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

Refund Monitor – Refund (Balance Due): $656 (2008)
$___ (2009)

Line 33—Student Loan Interest Adjustment

Kara paid $268 interest on a student loan she incurred to obtain her teaching degree.

Refund Monitor – Refund (Balance Due): $693 (2008)
$___ (2009)

Line 40—Itemized Deductions

Because of high unreimbursed medical expenses this year, Karl wants to itemize deductions and provides the following information:

Medical insurance	$1,200
Doctor bills	$1,653
Hospital bills	$3,200
Life insurance	$1,842
Funeral expenses	$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	$965
Prescription eyeglasses	$210
Church cash donations with canceled checks	$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriners Children's Hospital with canceled checks and receipts	$225
Contributions to Millsap Elementary School with canceled checks and receipts	$250
Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts for these contributions.)	$350
Home mortgage interest (Form 1098)	$3,164
County real estate tax (property tax statement based on property value)	$875
City real estate tax (property tax statement based on property value)	$258
Personal property tax (based on the value)	$624
Gambling losses	$2,250
Speeding tickets	$375

Use Indiana state sales tax table for Schedule A sales taxes (there are no local sales taxes).

Refund Monitor – Refund (Balance Due): $1,143 (2008)
$_____ (2009)

Line 48—Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center $1,100 to watch Tamara while they worked. The address is 128 Menio St, Your City, State, and ZIP Code. Their EIN is 12-4XXXXXX.

Refund Monitor – Refund (Balance Due): $1,363 (2008)
$_____ (2009)

☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
Indy Community College 2000 Mercer Street Indianapolis, IN 46204		$	2009	**Tuition Statement**
		2 Amounts billed for qualified tuition and related expenses $ 7,750.00	Form **1098-T**	
FILER'S federal identification no. 21-8XXXXXX	STUDENT'S social security number 213-XX-XXXX	3 Check if you have changed your reporting method for 2009 ☐		**Copy C** **For Filer**
STUDENT'S name Kendra Kent		4 Adjustments made for a prior year $	5 Scholarships or grants $ 5,000.00	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Adjustments to scholarships or grants for a prior year $	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2010 ▶ ☐	
City, state, and ZIP code Your City, State, and ZIP Code				
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student ☒	9 Check if a graduate student . . . ☐	10 Ins. contract reimb./refund $	

Form **1098-T** Department of the Treasury - Internal Revenue Service

Line 49—Education Credits (Line 50 if using 2008 software)

Kara and Karl paid $2,750 for Kendra's tuition. Kendra spent $500.00 on textbooks and supplies and $850.00 for a new computer.

Kara had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled $317.85.

Refund Monitor-Refund (Balance Due): $3,227 (2008)
$_____ (2009)

Line 52—Energy Credits, Form 5695 (Line 53 if using 2008 software)

The Kents insulated the crawl space of their home for $175.00 and installed a solar water heating system for $7,450.00. The Kents made no energy improvements in 2008.

Refund Monitor-Refund (Balance Due): $3,227 (2008)
$_____ (2009)

Line 62—Estimated Tax Payments (Line 63 if using 2008 software)

During the year, Karl and Kara made the following estimated tax payments.

DATE PAID	AMOUNT PAID
04/14	$100.00
09/18	$100.00

They also applied $200 from last year's tax refund toward this year's taxes.

Refund Monitor-Refund (Balance Due): $3,627 (2008)
$_____ (2009)

Line 63—Make Work Pay & Government Retiree Credits

Disregard Schedule M if using 2008 software. Disregard the Economic Recovery Payment if using 2008 software.

Only Karl received an Economic Recovery Payment of $250 last summer.

Refund Monitor-Refund (Balance Due): $3,627 (2008)
$_____ (2009)

Line 72—Overpayment

Refund Monitor-Refund (Balance Due): $3,627 (2008)
$_____ (2009)

Line 73a—Amount You Want Refunded to You

Karl and Kara want any refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

Refund Monitor-Refund (Balance Due): $3,627 (2008)
$_____ (2009)

Line 74—Applied to Next Year's Estimated Taxes

If Karl and Kara have a refund coming, they want half of the refund applied to next year's taxes.

Refund Monitor-Refund (Balance Due): $1,813 (2008)
$____ (2009)

If using TaxWise®, review the Forms Tree and address any red exclamation marks by completing the unanswered questions. Do the Diagnostics to ensure there are no e-filing problems.

Signature Line

Karl and Kara want to sign their return using the Practitioner's Pin.

Exercise 9 – Baylor Intake and Interview Sheet, page 1 of 3

Form **13614-C** (Rev. 8- 2009)	Department of the Treasury – Internal Revenue Service **Intake/Interview & Quality Review Sheet**	**OMB # 1545-1964**

Section A. Page 1 and Page 2 to be completed by Taxpayer
Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:
- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Ben	M. I. A.	Last Name Baylor	Are you a U.S. Citizen? ☒ Yes ☐ No
2. Spouse's First Name Pat	M. I. N.	Last Name Harper	Is spouse a U.S. Citizen? ☒ Yes ☐ No

3. Mailing Address 30911 Lost Meadow	Apt#	City Your City	State YS	Zip Code Your Zip Code

4. E-mail	Phone (866) 235-XXXX

5. Your Date of Birth 03/12/1934	6. Your Occupation Retired	7. Are you Legally Blind ☐ Yes ☒ No 8. Totally and Permanently Disabled ☐ Yes ☒ No
9. Spouse's Date of Birth 10/30/1936	10. Spouse's Occupation Deceased	11. Is Spouse Legally Blind ☐ Yes ☒ No 12. Totally and Permanently Disabled ☐ Yes ☒ No

13. Can your parents or someone else claim you or your spouse on their tax return? ☐ Yes ☒ No

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:
   - ☐ Single
   - ☐ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☐ No
   - ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
   - ☒ Widowed: Date of spouse's death: 06/21/2009

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or **Spouse's name below.** (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. son, mother, sister) (c)	Number of months lived in your home (d)	US Citizen or resident of the US, Canada or Mexico (yes/no) (e)	Married as of 12/31/09 (yes/no) (f)	Full-time student (yes/no) (g)	Received more than $3650 in income (yes/no) (h)
Madison Chambers	04/05/1994	Grandchild	8	Yes	No	Yes	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

☐ Yes ☒ No 1. If you are due a refund, would you like a direct deposit?
☐ Yes ☒ No 2. If you have a balance due, would you like a direct debit?

During 2009 did you (or your spouse if filing a joint return):

☐ Yes ☒ No 3. Buy a brand new vehicle? If yes, date of purchase: _____
☐ Yes ☒ No 4. Buy a home? If yes, closing date: _____
☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
☒ Yes ☐ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ $250 ☒ $500
☒ Yes ☐ No 7. Are you or your spouse a government retiree?
☐ Yes ☒ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
☐ Yes ☒ No 10. Pay college tuition for yourself, your spouse, or your dependents?
☐ Yes ☒ No 11. Have any student loans?
☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax? If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

☐ Yes ☒ No 1. Wages or Salary
☐ Yes ☒ No 2. Tip Income
☐ Yes ☒ No 3. Scholarships
☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
☐ Yes ☒ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
☐ Yes ☒ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
☐ Yes ☒ No 7. Alimony Income
☐ Yes ☒ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
☐ Yes ☒ No 9. Disability Income
☒ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions
☐ Yes ☒ No 11. Unemployment Compensation
☒ Yes ☐ No 12. Social Security or Railroad Retirement Benefits
☐ Yes ☒ No 13. Income from Rental Property
☒ Yes ☐ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: Gaming Winnings (W2G)

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐ Yes ☒ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
☐ Yes ☒ No 3. Educational expenses (such as a computer, books, etc.)
☐ Yes ☒ No 4. Classroom supplies if you are a teacher
☒ Yes ☐ No 5. Medical expenses
☒ Yes ☐ No 6. Home mortgage interest
☒ Yes ☐ No 7. Real estate taxes for your home
☒ Yes ☐ No 8. Charitable contributions
☐ Yes ☒ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!
Thank you for completing this form.
Please give this form to the certified volunteer preparer for use in preparing your return.

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

☐ Yes ☐ No ☐ N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:

_____

_____

☐ Yes ☐ No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____

☐ Yes ☐ No 7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Section C. To be completed by a Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

☐ 1. **Section A & B** of this form are complete.

☐ 2. **Taxpayer's identity, address** and **phone number** was verified.

☐ 3. **Names, SSN or ITINs, and dates of birth** of **taxpayer, spouse** and **dependents** match the supporting documents.

☐ 4. **Filing Status** is correctly determined.

☐ 5. **Personal** and **Dependency Exemptions** are entered correctly on the return.

☐ 6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.

☐ 7. Any **Adjustments to Income** are correctly reported.

☐ 8. **Standard, Additional** or **Itemized Deductions** are correct.

☐ 9. All **credits** are correctly reported.

☐ 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.

☐ 11. If **direct deposit** or **debit** was elected checking/saving account and routing information match the supporting documents.

☐ 12. Correct SIDN is shown on the return.

Catalog Number 52121E

Form **13614-C** (Rev. 8-2009)

Interview Notes – Baylor

- If using 2008 software first enter the Economic Stimulus Payment of $1,500 on worksheet 5.
- Ben is retired and Pat was a housewife prior to her death.
- Ben does not wish to contribute to the Presidential Election Campaign Fund. He states that he does not wish to indicate a contribution for his spouse either.
- Ben's granddaughter, Madison Chambers, moved in with them in May of last year. He provides all her support. She was born in France where her parents were stationed.
- Ben had high unreimbursed medical expenses, which may allow him to itemize. He brought a list of his Schedule A expenditures. Ben and Pat did not have enough expenses to itemize previously.
- Ben brings several income documents with him: 1099-DIV, 1099-R (2), SSA-1099 (2), and W-2G (Pat had gambling losses of $2,550).
- Ben Baylor wants a check for any refund and will pay by check if they owe.
- Both Ben and Pat received an Economic Recovery Payment of $250 from Social Security last summer (disregard if using 2008 software).
- **If using 2008 software, use 2008 tax law.**

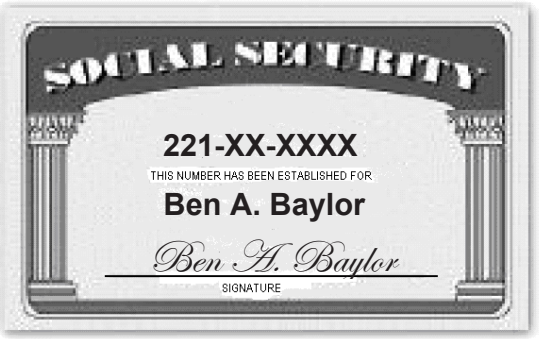
Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

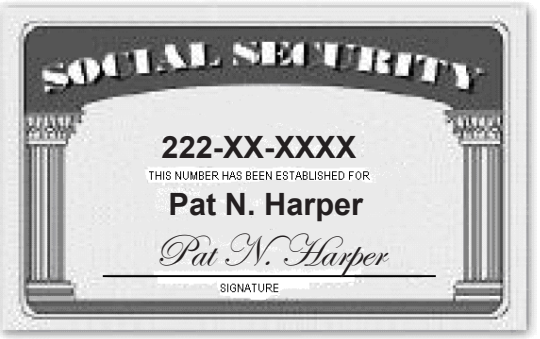
In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

Ben's list of Schedule A expenses:

Doctor bills	$4,723
Hospital bills	$5,168
Medical mileage	93 miles per month (1,116 total miles)
Prescription drugs	$1,756
Prescription eyeglasses	$210
Church donations (statement from church)	$850
Church raffle ticket (didn't win)	$25
Public Broadcasting System (receipt from PBS)	$201
Salvation Army (Receipt for FMV for used clothes in good condition)	$350
Funeral expenses	$6,875
Home mortgage interest (from Form 1098)	$2,164
County real estate tax (from tax statement)	$378
City real estate tax (from tax statement)	$120
Personal property tax (based on vehicle value)	$623
Gambling losses	$2,550

Use Indiana State Sales tax tables for Schedule A Sales Taxes (there are no local sales taxes).





☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
The Lone Star Fund 10005 Gesner, Suite 587 Houston, TX 77079	$ 1,565.00	2009	**Dividends and Distributions**
	1b Qualified dividends $ 875.00	Form **1099-DIV**	
	2a Total capital gain distr. $ 737.00	2b Unrecap. Sec. 1250 gain $	**Copy C** **For Payer**
PAYER'S federal identification number 22-1XXXXXX / RECIPIENT'S identification number 221-XX-XXXX			
RECIPIENT'S name Ben A. Baylor	2c Section 1202 gain $	2d Collectibles (28%) gain $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
	3 Nondividend distributions $	4 Federal income tax withheld $	
Street address (including apt. no.) 30911 Lost Meadow		5 Investment expenses $	
City, state, and ZIP code Your City, State, and ZIP Code	6 Foreign tax paid $	7 Foreign country or U.S. possession	
Account number (see instructions) / 2nd TIN not. ☐	8 Cash liquidation distributions $	9 Noncash liquidation distributions $	

Form **1099-DIV** Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code	1 Gross distribution	OMB No. 1545-0119	
Defense Finance & Accounting SVC US Military Retirement Pay P.O. Box 7139 Indianapolis, IN 46249	$ 23,919.00	2009	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2a Taxable amount $ 23,919.00	Form **1099-R**	
	2b Taxable amount not determined ☐	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S federal identification number 13-4XXXXXX / RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a) $	**4 Federal income tax withheld** $ 1,580.00	
RECIPIENT'S name Ben A. Baylor	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 30911 Lost Meadow	7 Distribution code(s) 7 / IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code	9a Your percentage of total distribution %	9b Total employee contributions $	
1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no. YS/22-5XXXXXX	12 State distribution $ 23,919.00 $
Account number (see instructions)	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Harris Trust P.O. Box 1389 Indianapolis, IN 46204	$ 13,223.00	2009	
	2a Taxable amount $ 13,223.00	Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S federal identification number 22-2XXXXXX	RECIPIENT'S identification number 221-XX-XXXX	3 Capital gain (included in box 2a) $	4 **Federal income tax withheld** $
RECIPIENT'S name Ben A. Baylor		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $
Street address (including apt. no.) 30911 Lost Meadow		7 Distribution code(s) 7 — IRA/SEP/SIMPLE ☐	8 Other $ %
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no. YS/22-2XXXXXX
			12 State distribution $ 13,223.00 $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality
			15 Local distribution $ $

This information is being furnished to the Internal Revenue Service.

Form **1099-R** Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2009

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
Ben A. Baylor	221-XX-XXXX

Box 3. Benefits Paid in 2009	Box 4. Benefits Repaid to SSA in 2009	Box 5. Net Benefits for 2009 *(Box 3 minus Box 4)*
$12,108.00	$0.00	$12,108.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit:
$10,525.00
Medicare Part B premiums deducted from your benefits:
$1,156.80

Medicare Prescription Drug premiums (Part D) deducted from your benefits:

$426.00
Total Additions:
$12,108.00
Benefits for 2009:
$12,108.00

DESCRIPTION OF AMOUNT IN BOX 4

None

Box 6. Voluntary Federal Income Tax Withholding

$300.00

Box 7. Address

Ben A. Baylor
30911 Lost Meadow
Your City, state, and ZIP Code

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

Draft as of May 15, 2009 - Subject to Change

Form **SSA-1099-SM** (1-2009) **DO NOT RETURN THIS FORM TO SSA OR IRS**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2009

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
Pat N. Harper	222-XX-XXXX

Box 3. Benefits Paid in 2009	Box 4. Benefits Repaid to SSA in 2009	Box 5. Net Benefits for 2009 *(Box 3 minus Box 4)*
$3,960.00	$0.00	$3,960.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit:
$3,600.00
Medicare Part B premiums deducted from your benefits:
$360.00

Medicare Prescription Drug premiums (Part D) deducted from your benefits:

Total Additions:
$3,960.00
Benefits for 2009:
$3,960.00

DESCRIPTION OF AMOUNT IN BOX 4

None

Box 6. Voluntary Federal Income Tax Withholding

$300.00

Box 7. Address

Pat N. Harper
30911 Lost Meadow
Your City, state, and ZIP Code

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

Draft as of May 15, 2009 - Subject to Change

Form **SSA-1099-SM** (1-2009) **DO NOT RETURN THIS FORM TO SSA OR IRS**

☐ CORRECTED (if checked)

PAYER'S name, address, ZIP code, federal identification number, and telephone number	1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-0238
Casino Reale 14011 Gamblers Way Road Charlestown, IN 47111 22-3XXXXX 866-555-1112	$1,200.00	$200.00	**2009**
	3 Type of wager: 25 slots	4 Date won: 01 15 2009	**Form W-2G**
	5 Transaction	6 Race	**Certain Gambling Winnings**
	7 Winnings from identical wagers	8 Cashier: 2718	
WINNER'S name, address (including apt. no.), and ZIP code Pat N. Harper 30911 Lost Meadow Your City, State, and ZiP code	9 Winner's taxpayer identification no.: 222-XX-XXXX	10 Window	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no.: YS/22-3XXXXXX	14 State income tax withheld: $120.00	

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► *Pat N. Harper* Date ► 01/15/2009

Copy C For Winner's Records

Form **W-2G** Department of the Treasury - Internal Revenue Service

Form **13614-C** (Rev. 8- 2009)	Department of the Treasury – Internal Revenue Service **Intake/Interview & Quality Review Sheet**	**OMB # 1545-1964**

Section A. Page 1 and Page 2 to be completed by Taxpayer
Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:
- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Paul	M. I. D.	Last Name Austin	Are you a U.S. Citizen? ☒ Yes ☐ No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? ☐ Yes ☐ No

3. Mailing Address 128 Lone Oak Road	Apt#	City Your City	State YS	Zip Code Your Zip Code

4. E-mail	Phone (602) 555-XXXX

5. Your Date of Birth 02/14/1939	6. Your Occupation Machinist	7. Are you Legally Blind ☐ Yes ☒ No 8. Totally and Permanently Disabled ☐ Yes ☒ No
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind ☐ Yes ☐ No 12. Totally and Permanently Disabled ☐ Yes ☐ No

13. Can your parents or someone else claim you or your spouse on their tax return? ☐ Yes ☒ No

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:
   - ☐ Single
   - ☒ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☒ No
   - ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
   - ☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or **Spouse's name below.** (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. son, mother, sister) (c)	Number of months lived in your home (d)	US Citizen or resident of the US, Canada or Mexico (yes/no) (e)	Married as of 12/31/09 (yes/no) (f)	Full-time student (yes/no) (g)	Received more than $3650 in income (yes/no) (h)

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

☒ Yes ☐ No 1. If you are due a refund, would you like a direct deposit?
☒ Yes ☐ No 2. If you have a balance due, would you like a direct debit?

During 2009 did you (or your spouse if filing a joint return):

☐ Yes ☒ No 3. Buy a brand new vehicle? If yes, date of purchase: _____
☒ Yes ☐ No 4. Buy a home? If yes, closing date: 03/04/2009
☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
☐ Yes ☒ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ $250 ☐ $500
☒ Yes ☐ No 7. Are you or your spouse a government retiree?
☐ Yes ☒ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
☐ Yes ☒ No 10. Pay college tuition for yourself, your spouse, or your dependents?
☐ Yes ☒ No 11. Have any student loans?
☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax? If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

☒ Yes ☐ No 1. Wages or Salary
☐ Yes ☒ No 2. Tip Income
☐ Yes ☒ No 3. Scholarships
☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
☒ Yes ☐ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
☐ Yes ☒ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
☐ Yes ☒ No 7. Alimony Income
☐ Yes ☒ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
☐ Yes ☒ No 9. Disability Income
☒ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions
☐ Yes ☒ No 11. Unemployment Compensation
☒ Yes ☐ No 12. Social Security or Railroad Retirement Benefits
☐ Yes ☒ No 13. Income from Rental Property
☐ Yes ☒ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐ Yes ☒ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
☐ Yes ☒ No 3. Educational expenses (such as a computer, books, etc.)
☐ Yes ☒ No 4. Classroom supplies if you are a teacher
☐ Yes ☒ No 5. Medical expenses
☒ Yes ☐ No 6. Home mortgage interest
☒ Yes ☐ No 7. Real estate taxes for your home
☒ Yes ☐ No 8. Charitable contributions
☐ Yes ☒ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!
Thank you for completing this form.
Please give this form to the certified volunteer preparer for use in preparing your return.

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

☐ Yes ☐ No ☐ N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:

_____

_____

☐ Yes ☐ No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____

☐ Yes ☐ No 7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Section C. To be completed by a Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

☐ 1. **Section A & B** of this form are complete.

☐ 2. **Taxpayer's identity, address** and **phone number** was verified.

☐ 3. **Names, SSN or ITINs, and dates of birth** of **taxpayer, spouse** and **dependents** match the supporting documents.

☐ 4. **Filing Status** is correctly determined.

☐ 5. **Personal** and **Dependency Exemptions** are entered correctly on the return.

☐ 6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.

☐ 7. Any **Adjustments to Income** are correctly reported.

☐ 8. **Standard, Additional** or **Itemized Deductions** are correct.

☐ 9. All **credits** are correctly reported.

☐ 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.

☐ 11. If **direct deposit** or **debit** was elected checking/saving account and routing information match the supporting documents.

☐ 12. Correct SIDN is shown on the return.

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Interview Notes – Austin

- If using 2008 software, first enter the Economic Stimulus Payment of $600 on worksheet 5.
- Paul and Lindsey Austin have been separated since 2007. They have not lived together since the separation, but their divorce is not finalized.
- They have three adult children.
- Lindsey has already filed her tax return, and she itemized her deductions. Her SSN is 232-XX-XXXX.
- Paul itemized deductions last year and received a refund from the state department of revenue for $171. His itemized deductions totaled $13,750, and his taxable income was $8,549. The amount from last year's Schedule A, line 5a (income taxes) was $336 and line 5b (general sales taxes) was $350. The general sales tax provision was used.
- Paul retired from the railroad on June 1, 2004, and now works part-time as a machinist. His annuity does not make provisions for a joint and survivor annuity.
- Paul's church contributions were $1,700 (per statement from church).
- Paul has been renting since he sold his last home December 15, 2007 when he separated from Lindsey. Paul purchased a new home on March 4, 2009 and incurred the following expenses:

Lawyers' fees	$427.22	
J & L Survey Company	$374.95	
Title insurance	$250.00	
Termite inspection	$300.00	
Reimbursed seller for property taxes paid	$167.33	(value based)
Recording fees	$80.00	
Transfer taxes	$587.56	
Homeowner's insurance	$320.25	

- Paul paid $125 in personal property taxes (value based).
- He would like any refund to be deposited directly into his checking account or any payment due to be electronically debited from the same account.
- Paul does not elect to contribute to the Presidential Election Campaign Fund.
- Paul did not receive an Economic Recovery Payment.
- **If using 2008 software, use 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.

SOCIAL SECURITY

231-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

Paul Davis Austin

Paul Davis Austin

SIGNATURE

Paul D. Austin **1234**

15-000000000

128 Lone Oak Rd.
Your City, State, and ZIP Code

PAY TO THE ORDER OF $

DOLLARS

Yellow Rose Credit Union
Austin, TX 73301

For

⑆062005690⑆00578965542⑈ 1234

a Employee's social security number 231-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at *www.irs.gov/efile*.
b Employer identification number (EIN) 23-1XXXXXX	1 Wages, tips, other compensation $22,876.39	2 Federal income tax withheld $2,617.10	
c Employer's name, address, and ZIP code Johnson Precision Tool and Die 612 Capitol Road Austin, TX 73301	3 Social security wages $22,876.39	4 Social security tax withheld $1,418.32	
	5 Medicare wages and tips $22,876.39	6 Medicare tax withheld $331.70	
	7 Social security tips	8 Allocated tips	
d Control number	9 Advance EIC payment	10 Dependent care benefits	
e Employee's first name and initial / Last name / Suff. Paul Austin 128 Lone Oak Rd. Your City, State, and ZIP Code	11 Nonqualified plans	12a See instructions for box 12 Code	
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	2-151-2022	$22,876.39	$1,520.69			

Form **W-2** **Wage and Tax Statement** 2009 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, address, and telephone number	* **Caution:** *The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.*	OMB No. 1545-0901	**Mortgage Interest Statement**
Yellow Rose Credit Union 1209 Lamar Avenue Austin, TX 73301		2009 Form **1098**	

RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)*	**Copy B** **For Payer**
23-2XXXXXX	231-XX-XXXX	$ 1,559.25	The information in boxes 1, 2, 3, and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.
PAYER'S/BORROWER'S name Paul Austin		2 Points paid on purchase of principal residence $ 1,000.00	
Street address (including apt. no.) 128 Lone Oak Rd.		3 Refund of overpaid interest $	
City, state, and ZIP code Your City, State, and ZIP Code		4 Mortgage insurance premiums $ 272.86	
Account number (see instructions)		5 $676.79 real estate taxes	

Form **1098** (keep for your records) Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	**Dividends and Distributions**
Bail Brokerage Services 1300 Texas Avenue Austin, TX 73301	$ 123.75	2009	
	1b Qualified dividends $ 123.75	Form **1099-DIV**	
	2a Total capital gain distr. $ 68.12	2b Unrecap. Sec. 1250 gain $	**Copy C** **For Payer**

PAYER'S federal identification number	RECIPIENT'S identification number		
23-3XXXXXX	231-XX-XXXX		
RECIPIENT'S name Paul Austin		2c Section 1202 gain $	2d Collectibles (28%) gain $
		3 Nondividend distributions $	4 Federal income tax withheld $
Street address (including apt. no.) 128 Lone Oak Road			5 Investment expenses $
City, state, and ZIP code Your City, State, and ZIP Code		6 Foreign tax paid $	7 Foreign country or U.S. possession
Account number (see instructions)	2nd TIN not. ☐	8 Cash liquidation distributions $	9 Noncash liquidation distributions $

For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**

Form **1099-DIV** Department of the Treasury - Internal Revenue Service

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE
UNITED STATES RAILROAD RETIREMENT BOARD
844 N RUSH ST CHICAGO IL 60611-2092
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX

2009

PAYMENTS BY THE RAILROAD RETIREMENT BOARD

1. Claim Number and Payee Code

2. Recipient's Identification Number
231-XX-XXXX

Recipient's Name, Street Address, City, State, and Zip Code
Paul Austin
128 Lone Oak Road
Your City, State, and ZIP Code

3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2009	$7,368.00
4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2009	
5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2009	
6. Workers' Compensation Offset in 2009	$7,368.00
7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2008	
8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2007	
9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2006	
10. Federal Income Tax Withheld $750.00	11. Medicare Premium Total $1,156.80

COPY C -
FOR RECIPIENT'S RECORDS
THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.

FORM RRB-1099

DO NOT ATTACH TO YOUR INCOME TAX RETURN

Draft as of May 28, 2009 - Subject to Change

PAYERS' NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE
UNITED STATES RAILROAD RETIREMENT BOARD
844 N RUSH ST CHICAGO IL 60611-2092
PAYER'S FEDERAL IDENTIFYING NO. 15-6XXXXXX

2009

ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD

1. Claim Number and Payee Code

2. Recipient's Identification Number
231-XX-XXXX

Recipient's Name, Street Address, City, State, and ZIP Code
Paul Austin
128 Lone Oak Road
Your City, State, and ZIP Code

3. Employee Contributions	$15,397.25
4. Contributory Amount Paid	$9,397.25
5. Vested Dual Benefit	
6. Supplemental Annuity	
7. Total Gross Paid	$9,397.25
8. Repayments	
9. Federal Income Tax Withheld	$1,561.00
10. Rate of Tax	
11. Country	
12. Medicare Premium Total	

COPY B -

REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN.

THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.

FORM RRB-1099-R

Draft as of May 28, 2009 - Subject to Change

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Davidson Bank & Trust Co. P.O. Box 848 Raleigh, NC 27611	$ 838.00 2a Taxable amount $ 838.00	2009 Form 1099-R	
	2b Taxable amount not determined ☐	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)	4 Federal income tax withheld
23-5XXXXXX	231-XX-XXXX	$	$ 8.38

RECIPIENT'S name	5 Employee contributions /Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
Paul Austin	$	$

Street address (including apt. no.)	7 Distribution code(s)	IRA/ SEP/ SIMPLE	8 Other		This information is being furnished to the Internal Revenue Service.
128 Lone Oak Rd.	7	☒	$	%	
City, state, and ZIP code Your City, State, and ZIP Code	9a Your percentage of total distribution %		9b Total employee contributions $		

	1st year of desig. Roth contrib.	10 State tax withheld	11 State/Payer's state no.	12 State distribution
		$ $		$ $

Account number (see instructions)	13 Local tax withheld	14 Name of locality	15 Local distribution
	$ $		$ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Form **13614-C** (Rev. 8- 2009)	Department of the Treasury – Internal Revenue Service **Intake/Interview & Quality Review Sheet**	**OMB # 1545-1964**

Section A. Page 1 and Page 2 to be completed by Taxpayer
Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:
- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Anna	M. I. E.	Last Name Fleming	Are you a U.S. Citizen? ☒ Yes ☐ No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? ☐ Yes ☐ No

3. Mailing Address 365 Wilkes Drive	Apt#	City Your City	State YS	Zip Code Your Zip Code

4. E-mail	Phone (803) 555-XXXX

5. Your Date of Birth 09/16/1965	6. Your Occupation Editor	7. Are you Legally Blind ☐ Yes ☒ No 8. Totally and Permanently Disabled ☒ Yes ☐ No
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind ☐ Yes ☐ No 12. Totally and Permanently Disabled ☐ Yes ☐ No

13. Can your parents or someone else claim you or your spouse on their tax return? ☐ Yes ☒ No

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:
   - ☐ Single
   - ☐ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☐ No
   - ☒ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: 02/18/2007
   - ☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or **Spouse's name below.** (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. son, mother, sister) (c)	Number of months lived in your home (d)	US Citizen or resident of the US, Canada or Mexico (yes/no) (e)	Married as of 12/31/09 (yes/no) (f)	Full-time student (yes/no) (g)	Received more than $3650 in income (yes/no) (h)
Grete Fleming	10/16/2004	Daughter	12	Yes	No	No	No
James Fleming	12/25/2005	Son	12	Yes	No	No	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

☐ Yes ☒ No 1. If you are due a refund, would you like a direct deposit?
☐ Yes ☒ No 2. If you have a balance due, would you like a direct debit?

During 2009 did you (or your spouse if filing a joint return):

☐ Yes ☒ No 3. Buy a brand new vehicle? If yes, date of purchase: _____
☐ Yes ☒ No 4. Buy a home? If yes, closing date: _____
☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
☐ Yes ☒ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ $250 ☐ $500
☐ Yes ☒ No 7. Are you or your spouse a government retiree?
☐ Yes ☒ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
☒ Yes ☐ No 10. Pay college tuition for yourself, your spouse, or your dependents?
☐ Yes ☒ No 11. Have any student loans?
☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax? If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

☒ Yes ☐ No 1. Wages or Salary
☐ Yes ☒ No 2. Tip Income
☐ Yes ☒ No 3. Scholarships
☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
☐ Yes ☒ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
☒ Yes ☐ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
☐ Yes ☒ No 7. Alimony Income
☒ Yes ☐ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
☒ Yes ☐ No 9. Disability Income
☐ Yes ☒ No 10. Pensions, Annuities, and/or IRA Distributions
☒ Yes ☐ No 11. Unemployment Compensation
☐ Yes ☒ No 12. Social Security or Railroad Retirement Benefits
☐ Yes ☒ No 13. Income from Rental Property
☐ Yes ☒ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒ Yes ☐ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
☒ Yes ☐ No 3. Educational expenses (such as a computer, books, etc.)
☐ Yes ☒ No 4. Classroom supplies if you are a teacher
☐ Yes ☒ No 5. Medical expenses
☐ Yes ☒ No 6. Home mortgage interest
☒ Yes ☐ No 7. Real estate taxes for your home
☐ Yes ☒ No 8. Charitable contributions
☒ Yes ☐ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!
Thank you for completing this form.
Please give this form to the certified volunteer preparer for use in preparing your return.

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

☐ Yes ☐ No ☐ N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:

_____

_____

☐ Yes ☐ No ☐ N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:

_____

_____

☐ Yes ☐ No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____

☐ Yes ☐ No 7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Section C. To be completed by a Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

☐ 1. **Section A & B** of this form are complete.

☐ 2. **Taxpayer's identity, address** and **phone number** was verified.

☐ 3. **Names, SSN or ITINs, and dates of birth** of **taxpayer, spouse** and **dependents** match the supporting documents.

☐ 4. **Filing Status** is correctly determined.

☐ 5. **Personal** and **Dependency Exemptions** are entered correctly on the return.

☐ 6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.

☐ 7. Any **Adjustments to Income** are correctly reported.

☐ 8. **Standard, Additional** or **Itemized Deductions** are correct.

☐ 9. All **credits** are correctly reported.

☐ 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.

☐ 11. If **direct deposit** or **debit** was elected checking/saving account and routing information match the supporting documents.

☐ 12. Correct SIDN is shown on the return.

Catalog Number 52121E

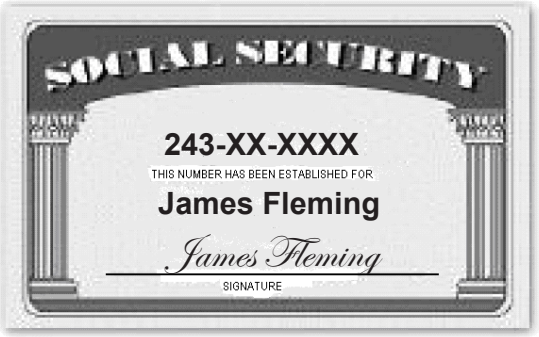
Form **13614-C** (Rev. 8-2009)

Interview Notes – Fleming

- If using 2008 software, first enter the Economic Stimulus Payment of $900 on worksheet 5.
- Anna was employed as an editor. Starting on July 1 of the past year she also did some editing work from her home, for Wright Publishing Co., who provided Form 1099-MISC. She kept a record of her expenses: $25.00 for paper, $47.50 for a printer cartridge, $101.95 for postage, and 234 miles (39 miles per month, July 1 through December 31) for making deliveries. She had 10,000 other miles on her car. She took a word processing course in the evening at the local college to improve her skills. The tuition was $75.00. The Business Code for Schedule C-EZ is 541990.
- Anna is divorced. The divorce decree states that her ex-husband is to claim their son, James, as a dependent on his return even though Anna provides all the support for their children, Grete and James. It also states that he is to pay her $300 per month alimony. Due to the loss of his job during the year, he only paid for 8 months.
- Global Investment Service notified Anna that she received $418.13 in federal- and state-exempt interest income.
- Anna wants $3 to go to the Presidential Election Campaign Fund. She did not itemize deductions last year. She prefers to receive a check if there is a refund and to pay by check if she owes any additional taxes.
- As you are going over Form 13614-C with Anna, she tells you she made a mistake when she wrote her address on the form. Her correct address is 356 Wilkes Drive.
- Anna paid the Salem Day Care Center (EIN 23-7XXXXXX), located at 87 North Casper Drive, Your City, State and ZIP Code, for Grete's and James's care while she was at work. She paid the day-care center $1,793.
- Anna paid $1,200.00 in property taxes on her home.
- Anna did not receive an Economic Recovery Payment.
- Anna had a serious accident and stopped working. She collected unemployment compensation but was too young to retire. Anna is now totally and permanently disabled.
- Anna's education expenditures could be a business expense, adjustment, or a credit. Determine the most advantageous benefit for which she is qualified.
- **If using 2008 software, use 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number 241-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at *www.irs.gov/efile*.
b Employer identification number (EIN) 24-1XXXXXX	1 Wages, tips, other compensation $14,598.00	2 Federal income tax withheld $1,001.65	
c Employer's name, address, and ZIP code Oakwood World-Herald 1334 Dana Street Dayton, OH 45402	3 Social security wages $15,866.00	4 Social security tax withheld $983.69	
	5 Medicare wages and tips $15,866.00	6 Medicare tax withheld $230.06	
	7 Social security tips	8 Allocated tips	
d Control number	9 Advance EIC payment $1,000.00	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Anna E. Fleming 356 Wilkes Drive Your City, State, and ZIP Code	11 Nonqualified plans	12a See instructions for box 12 Code D $1,268.00	
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	24-1XXXXXX	$15,866.00	$574.50			

Form **W-2** **Wage and Tax Statement** 2009 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 241-XX-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at *www.irs.gov/efile*.
b Employer identification number (EIN) 24-2XXXXXX	1 Wages, tips, other compensation $2,532.00	2 Federal income tax withheld $328.00	
c Employer's name, address, and ZIP code Butler, Inc. 1908 N Bend Dayton, OH 45404	3 Social security wages $2,532.00	4 Social security tax withheld $156.98	
	5 Medicare wages and tips $2,532.00	6 Medicare tax withheld $36.71	
	7 Social security tips	8 Allocated tips	
d Control number	9 Advance EIC payment	10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Anna E. Fleming 12 Emory Street Your City, State, and ZIP Code	11 Nonqualified plans	12a See instructions for box 12 Code	
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	24-2XXXXXX	$2,532.00	$201.00			

Form **W-2** **Wage and Tax Statement** 2009 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Parks National Bank 102 Overbrook Road Dayton, OH 45402	Payer's RTN (optional)	OMB No. 1545-0112	**Interest Income**
	1 Interest income $ 416.87	2009	
	2 Early withdrawal penalty $	Form **1099-INT**	
PAYER'S federal identification number 24-3XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations $	**Copy C For Payer**
RECIPIENT'S name Anna E. Fleming	4 Federal income tax withheld $ 38.56	5 Investment expenses $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.) 356 Wilkes Drive	6 Foreign tax paid $	7 Foreign country or U.S. possession	
City, state, and ZIP code Your City, State, ZIP Code	8 Tax-exempt interest $	9 Specified private activity bond interest $	
Account number (see instructions)	2nd TIN not. ☐		

Form **1099-INT** Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Tri-State Publishers P.O. Box 707 Cincinnati, OH 45202		$ 5,400.00	2009	
		2a Taxable amount $ 5,400.00	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S federal identification number 24-6XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Capital gain (included in box 2a) $	4 **Federal income tax withheld** $	
RECIPIENT'S name Anna E. Fleming		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 356 Wilkes Drive		7 Distribution code(s) 3 — IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no.	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income
Wright Publishing P.O. Box 1765 Dayton, OH 45404		$	2009	
		2 Royalties $	Form 1099-MISC	
		3 Other income $	4 Federal income tax withheld $	
PAYER'S federal identification number 24-4XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	5 Fishing boat proceeds $	6 Medical and health care payments $	**Copy 2** **To be filed with recipient's state income tax return, when required.**
RECIPIENT'S name Anna E. Fleming		7 Nonemployee compensation $ 2,875.88	8 Substitute payments in lieu of dividends or interest $	
Street address (including apt. no.) 356 Wilkes Drive		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ► ☐	10 Crop insurance proceeds $	
City, state, and ZIP code Your City, State, and ZIP Code		11	12	
Account number (see instructions)		13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	
Ohio Unemployment Commission 747 Capitol Blvd. Columbus, OH 43270		$ 1,345.00	2009	**Certain Government Payments**
		2 State or local income tax refunds, credits, or offsets $	Form **1099-G**	
PAYER'S federal identification number 24-5XXXXXX	RECIPIENT'S identification number 241-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld $ 135.00	**Copy C** **For Payer**
RECIPIENT'S name Anna E. Fleming		5 ATAA payments $	6 Taxable grants $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.) 356 Wilkes Drive		7 Agriculture payments $	8 Check if box 2 is trade or business income ▶ ☐	
City, state, and ZIP code Your City, State, and ZIP Code		9 Market gain $		
Account number (see instructions)				

Form **1099-G** Department of the Treasury - Internal Revenue Service

Form **13614-C** (Rev. 8- 2009)	Department of the Treasury – Internal Revenue Service **Intake/Interview & Quality Review Sheet**	**OMB # 1545-1964**

Section A. Page 1 and Page 2 to be completed by Taxpayer
Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:
- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Steven	M. I. A.	Last Name Sterling	Are you a U.S. Citizen? ☒ Yes ☐ No
2. Spouse's First Name Page	M. I. S.	Last Name Sterling	Is spouse a U.S. Citizen? ☒ Yes ☐ No

3. Mailing Address 3717 Misty Meadow	Apt#	City Your City	State YS	Zip Code Your Zip Code

4. E-mail	Phone (404) 555-XXXX

5. Your Date of Birth 09/21/1941	6. Your Occupation Retired	7. Are you Legally Blind ☐ Yes ☒ No 8. Totally and Permanently Disabled ☐ Yes ☒ No
9. Spouse's Date of Birth 02/11/1944	10. Spouse's Occupation Housewife	11. Is Spouse Legally Blind ☒ Yes ☐ No 12. Totally and Permanently Disabled ☐ Yes ☒ No

13. Can your parents or someone else claim you or your spouse on their tax return? ☐ Yes ☒ No

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:
   - ☐ Single
   - ☒ Married: Did you live with your spouse during any part of the last six months of 2009? ☒ Yes ☐ No
   - ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
   - ☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or **Spouse's name below.** (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (e.g. son, mother, sister) (c)	Number of months lived in your home (d)	US Citizen or resident of the US, Canada or Mexico (yes/no) (e)	Married as of 12/31/09 (yes/no) (f)	Full-time student (yes/no) (g)	Received more than $3650 in income (yes/no) (h)
Samantha Summers	01/13/1942	Sister	12	Yes	No	No	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice
The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

☐ Yes ☒ No 1. If you are due a refund, would you like a direct deposit?
☐ Yes ☒ No 2. If you have a balance due, would you like a direct debit?

During 2009 did you (or your spouse if filing a joint return):

☒ Yes ☐ No 3. Buy a brand new vehicle? If yes, date of purchase: 03/10/2009
☒ Yes ☐ No 4. Buy a home? If yes, closing date: 02/14/2009
☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
☒ Yes ☐ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☒ $250 ☐ $500
☐ Yes ☒ No 7. Are you or your spouse a government retiree?
☐ Yes ☒ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
☐ Yes ☒ No 10. Pay college tuition for yourself, your spouse, or your dependents?
☐ Yes ☒ No 11. Have any student loans?
☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

☐ Yes ☒ No 1. Wages or Salary
☐ Yes ☒ No 2. Tip Income
☐ Yes ☒ No 3. Scholarships
☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
☐ Yes ☒ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
☐ Yes ☒ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
☐ Yes ☒ No 7. Alimony Income
☒ Yes ☐ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
☐ Yes ☒ No 9. Disability Income
☒ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions
☐ Yes ☒ No 11. Unemployment Compensation
☒ Yes ☐ No 12. Social Security or Railroad Retirement Benefits
☐ Yes ☒ No 13. Income from Rental Property
☐ Yes ☒ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐ Yes ☒ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
☐ Yes ☒ No 3. Educational expenses (such as a computer, books, etc.)
☐ Yes ☒ No 4. Classroom supplies if you are a teacher
☐ Yes ☒ No 5. Medical expenses
☐ Yes ☒ No 6. Home mortgage interest
☒ Yes ☐ No 7. Real estate taxes for your home
☐ Yes ☒ No 8. Charitable contributions
☐ Yes ☒ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!
Thank you for completing this form.
Please give this form to the certified volunteer preparer for use in preparing your return.

Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

☐ Yes ☐ No ☐ N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones: _____

☐ Yes ☐ No ☐ N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones: _____

☐ Yes ☐ No ☐ N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones: _____

☐ Yes ☐ No ☐ N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones: _____

☐ Yes ☐ No ☐ N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones: _____

☐ Yes ☐ No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____

☐ Yes ☐ No 7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Section C. To be completed by a Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

☐ 1. **Section A & B** of this form are complete.

☐ 2. **Taxpayer's identity, address** and **phone number** was verified.

☐ 3. **Names, SSN or ITINs, and dates of birth** of **taxpayer, spouse** and **dependents** match the supporting documents.

☐ 4. **Filing Status** is correctly determined.

☐ 5. **Personal** and **Dependency Exemptions** are entered correctly on the return.

☐ 6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.

☐ 7. Any **Adjustments to Income** are correctly reported.

☐ 8. **Standard, Additional** or **Itemized Deductions** are correct.

☐ 9. All **credits** are correctly reported.

☐ 10. Withholding shown on **Forms W-2,1099** and **Estimated Tax Payments** are correctly reported.

☐ 11. If **direct deposit** or **debit** was elected checking/saving account and routing information match the supporting documents.

☐ 12. Correct SIDN is shown on the return.

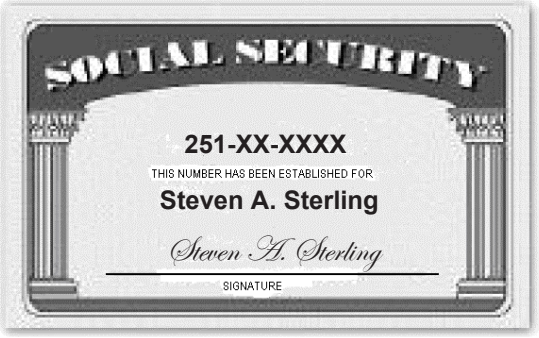
Catalog Number 52121E Form **13614-C** (Rev. 8-2009)

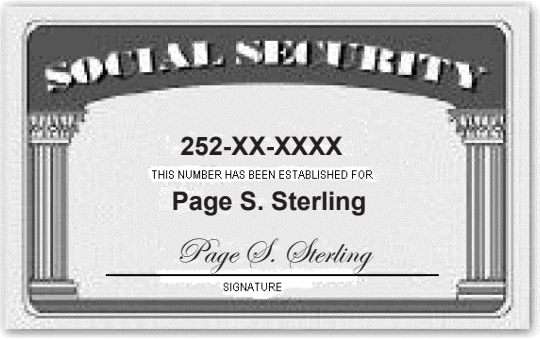
Interview Notes – Sterling

- If using 2008 software, first enter the Economic Stimulus Payment of $1,200 on worksheet 5.
- Steven and Page have been married for over 40 years, and each year they return to your site to have their tax return completed. Steven retired from the International Brotherhood of Electrical Workers on January 1, 2007. Page, who is a housewife, is not covered by the plan. He recovered $271 of his cost in the previous year.
- Steven's sister, Samantha Summers, lived with them all year. She is an invalid and relies upon her brother for her support. She receives $250 per month in social security benefits.
- Page has less than 20/200 vision in both eyes. She provided a doctor's statement.
- Steven purchased 100 shares of Chapman stock in 1983 for $12,000. He sold the stock on March 23, 2009. He received $23,789 net of commissions on the sale.
- Neither Steven nor Page wants $3 to go to the Presidential Election Campaign Fund. They itemized deductions last year but did not receive any state refund. They would like to have any refund sent by check, and will pay any amount due by check.
- The Sterlings, after renting all their married life, bought a new patio home for $160,000 on February 14, 2009 (if using 2008 TaxWise assume 2/14/2008 purchase date). The Sterlings brought their closing statement with them. They paid $1,050.00 for real estate taxes on their new home in 2009.
- On March 10, 2009 the Sterlings bought a new car for $19,000 and paid $1,140 sales tax. The Sterlings had their purchase statement with them (if using 2008 software assume no car purchase).
- Steven received an Economic Recovery Payment of $250 from Social Security last May.
- **If using 2008 software, use 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.





☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
Chapman Federal S & L Association 1413 5th Street Cincinnati, OH 45202	1 Interest income $ 124.73	2009	**Interest Income**
	2 Early withdrawal penalty $	Form **1099-INT**	

PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		**Copy C** **For Payer**
25-1XXXXXX	251-XX-XXXX	$		
RECIPIENT'S name Steven A. Sterling		4 Federal income tax withheld $	5 Investment expenses $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.) 3717 Misty Meadow		6 Foreign tax paid $	7 Foreign country or U.S. possession	
City, state, and ZIP code Your City, State, ZIP Code		8 Tax-exempt interest	9 Specified private activity bond interest	
Account number (see instructions)	2nd TIN not. ☐	$	$	

Form **1099-INT** Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	
New City Bank 1 Riverview Ft. Thomas, KY 41075	1 Interest income $ 1,864.78	2009	**Interest Income**
	2 Early withdrawal penalty $	Form **1099-INT**	

PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations		**Copy C** **For Payer**
25-2XXXXXX	251-XX-XXXX	$		
RECIPIENT'S name Steven A. Sterling		4 Federal income tax withheld $	5 Investment expenses $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
Street address (including apt. no.) 3717 Misty Meadow		6 Foreign tax paid $	7 Foreign country or U.S. possession	
City, state, and ZIP code Your City, State, and ZIP Code		8 Tax-exempt interest $	9 Specified private activity bond interest $	
Account number (see instructions)	2nd TIN not. ☐			

Form **1099-INT** Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	
Bridgeport Fund P.O. Box 5250 Hebron, KY 41048	$ 162.99	2009	**Dividends and Distributions**
	1b Qualified dividends $ 106.00	Form **1099-DIV**	
	2a Total capital gain distr. $ 68.75	2b Unrecap. Sec. 1250 gain $	**Copy C** **For Payer**

PAYER'S federal identification number	RECIPIENT'S identification number			
25-3XXXXXX	251-XX-XXXX			
RECIPIENT'S name Steven A. Sterling		2c Section 1202 gain $	2d Collectibles (28%) gain $	For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**
		3 Nondividend distributions $	4 Federal income tax withheld $	
Street address (including apt. no.) 3717 Misty Meadow			5 Investment expenses $	
City, state, and ZIP code Your City, State, and ZIP Code		6 Foreign tax paid $ 13.15	7 Foreign country or U.S. possession	
Account number (see instructions)	2nd TIN not. ☐	8 Cash liquidation distributions $	9 Noncash liquidation distributions $	

Form **1099-DIV** Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Averell Pension Fund 36964 Doane Road Louisville, KY 40202		$ 18,625.00	2009	
		2a Taxable amount $	Form 1099-R	
		2b Taxable amount not determined ☒	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 25-4XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,715.00	
RECIPIENT'S name Steven A. Sterling		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 3717 Misty Meadow		7 Distribution code(s) 7 — IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $ 5,864.00	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no.	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Scripps Investment Partners 101 Main Street Cincinnati, OH 45202		$ 11,793.00	2009	
		2a Taxable amount $ 11,793.00	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 25-5XXXXXX	RECIPIENT'S identification number 251-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,179.00	
RECIPIENT'S name Steven A. Sterling		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 3717 Misty Meadow		7 Distribution code(s) 7 — IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no. YS/25-5XXXXXX	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2009

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
Steven A. Sterling	251-XX-XXXX

Box 3. Benefits Paid in 2009	Box 4. Benefits Repaid to SSA in 2009	Box 5. Net Benefits for 2009 *(Box 3 minus Box 4)*
$15,972.00	$0.00	$15,972.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit:

$14,005.20

Medicare Part B premiums deducted from your benefits:

$1,156.80

Medicare Prescription Drug premiums (Part D) deducted from your benefits:

$810.00

Total Additions: $15,972.00

Benefits for 2009: $15,972.00

DESCRIPTION OF AMOUNT IN BOX 4

None

Box 6. Voluntary Federal Income Tax Withholding

$0.00

Box 7. Address

Steven A. Sterling

3717 Misty Meadow

Your City, State, and ZIP Code

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

Draft as of May 15, 2009 - Subject to Change

Form **SSA-1099-SM** (1-2009) **DO NOT RETURN THIS FORM TO SSA OR IRS**

Advanced Supplemental Exercise 1

Open Exercise 3 (Bates) and add the following:

1. All year Mercie has been typing medical transcripts, at night, in her home, to make extra money. She provided you with Form 1099-MISC from the Parsons Medical Centers for the money she received from them. She also received $1,576.50 from other doctors for this service. Last year she paid $49.00 for paper, $67.87 for printer cartridges, and $187.00 for repairs to her computer. She also paid $52 a month for high-speed Internet access that is needed to download and send transcription data. The computer and Internet access is used 100% for her medical transcript business. The business code for Schedule C-EZ is 622000.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	
Parsons Medical Centers, Inc. 826 Parks Ave. Fairview, KY 42221		$	2009	**Miscellaneous Income**
		2 Royalties $	Form **1099-MISC**	
		3 Other income $	4 Federal income tax withheld $	**Copy B** **For Recipient**
PAYER'S federal identification number 04-5XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name Mercie C. Bates		7 Nonemployee compensation $ 5,637.00	8 Substitute payments in lieu of dividends or interest $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 3300 Bowie Drive		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ► ☐	10 Crop insurance proceeds $	
City, state, and ZIP code Your City, State, and ZIP Code		11	12	
Account number (see instructions)		13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (keep for your records) Department of the Treasury - Internal Revenue Service

2. Continue Exercise 3 (Bates). Mercie rolled over her IRA account from First Oakdale IRA to Merrill Lynch IRA. Enter Form 1099-R.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
First Oakdale IRA P.O. Box 252231 Fairview, KY 42221		$ 11,754.82 2a Taxable amount $	2009 Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	**Copy B** **Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
PAYER'S federal identification number 04-07XXXXXX	RECIPIENT'S identification number 041-XX-XXXX	3 Capital gain (included in box 2a) $	**4 Federal income tax withheld** $	
RECIPIENT'S name Mercie C. Bates		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 3300 Bowie Drive		7 Distribution code(s) G IRA/SEP/SIMPLE ☒	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no.	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

Advanced Supplemental Exercise 2

1. Open Exercise 5 (Evans) and add the following: Enter Form 1099-R

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Newcomb Financial Services 200 Lincoln Street 5th Floor Fairview, KY 42221		$ 10,000.00	2009	
		2a Taxable amount $ 10,000.00	Form 1099-R	
		2b Taxable amount not determined ☐	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 12-5XXXXXX	RECIPIENT'S identification number 121-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,000.00	
RECIPIENT'S name Drew Evans		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 516 Windgate Road		7 Distribution code(s) 1 — IRA/SEP/SIMPLE ☒	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no. YS/12-6XXXXXX	12 State distribution $ 10,000.00 $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

2. Drew Evans received K-1 for the Drew Family Trust.

Version A, Cycle 2

661109

☑ Final K-1 ☐ Amended K-1

OMB No. 1545-0092

Schedule K-1 (Form 1041)
Department of the Treasury
Internal Revenue Service

2009

For calendar year 2009,
or tax year beginning, January 1, 2009,
and ending December 31, 20 09

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

DRAFT AS OF June 25, 2009

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

12-7XXXXXX

B Estate's or trust's name

Evans Family Trust
100 Skyline Drive
Cincinnati, OH 45202

C Fiduciary's name, address, city, state, and ZIP code

William Evans
100 Skyline Drive
Cincinnati, OH 454202

D ☑ Check if Form 1041-T was filed and enter the date it was filed
03/15/2009

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

121-XX-XXXX

G Beneficiary's name, address, city, state, and ZIP code

Drew M. Evans
516 Windgate Road
Your City, State, and ZIP Code

H ☑ Domestic beneficiary ☐ Foreign beneficiary

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

1	Interest income $100.00	11	Final year deductions
2a	Ordinary dividends $600.00		
2b	Qualified dividends $500.00		
3	Net short-term capital gain		
4a	Net long-term capital gain $50.00		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income	13	Credits and credit recapture
8	Other rental income		
9	Directly apportioned deductions		
		14	Other information
10	Estate tax deduction		

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

For Paperwork Reduction Act Notice, see the Instructions for Form 1041. Cat. No. 11380D **Schedule K-1 (Form 1041) 2009**

Advanced Supplemental Exercise 3

Open Exercise 4 (Clark) and continue with the following:

1. Victoria has been doing some sewing for Parsons Medical Centers. She makes sheets for special beds in the clinic. She also received $1,250 for sewing sheets for other smaller clinics. She paid $275 for repairs on her sewing machine, $859 for material, and $135 for sewing supplies. She drove 80 miles per month picking up supplies and delivering sheets. She only has one car. She began using it in her business last year on January 1. Her written records show that the total other mileage was 10,000 miles. The business code for Form C-EZ is 812330.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	
Parsons Medical Centers, Inc. 826 Parks Avenue Fairview, KY 42221		$	2009	**Miscellaneous Income**
		2 Royalties $	Form **1099-MISC**	
		3 Other income $	4 **Federal income tax withheld** $	**Copy B** **For Recipient**
PAYER'S federal identification number 04-5XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	5 Fishing boat proceeds $	6 Medical and health care payments $	
RECIPIENT'S name Victoria S. Stephens		7 Nonemployee compensation $ 5,637.00	8 Substitute payments in lieu of dividends or interest $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 876 Kenyon Avenue		9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale ► ☐	10 Crop insurance proceeds $	
City, state, and ZIP code Your City, State, and ZIP Code		11	12	
Account number (see instructions)		13 Excess golden parachute payments $	14 Gross proceeds paid to an attorney $	
15a Section 409A deferrals $	15b Section 409A income $	16 State tax withheld $ $	17 State/Payer's state no.	18 State income $ $

Form **1099-MISC** (keep for your records) Department of the Treasury - Internal Revenue Service

2. Creighton reported that he made the following stock sales during the tax year:
   - 100 shares of Brescoa. He received this stock on April 12 as part of an inheritance. The stock was originally purchased for $350 but the fair market value (FMV) of the stock when inherited was $1,650 and was $1,120 when he sold it on November 17.
   - 150 shares of Fisk. He sold the stock on June 1 for $10,675. He bought the stock for $6,675 on July 7, 1996. He had to pay a $25 brokerage fee to sell the stock.
   - 65 shares of Greenville Corp. He sold this stock for $5,663 on December 12. He bought the stock through a stock purchase plan between May 4, 1999, and June 1, 2003. The total cost basis was $7,218.

3. Victoria rolled over her IRA from First Oakdale IRA to Merrill Lynch IRA. Enter the following 1099-R:

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
First Oakdale IRA P.O. Box 25237 Fairview, KY 42221		$ 11,754.00 2a Taxable amount $	2009 Form 1099-R	
		2b Taxable amount not determined ☑	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 04-6XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name Victoria S. Stephens		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 876 Kenyon Avenue		7 Distribution code(s) G IRA/SEP/SIMPLE ☒	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no.	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

4. Enter Form 1099-R.

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Newcomb Financial Services 200 Lincoln Street Fairview, KY 42221		$ 10,000.00	2009	
		2a Taxable amount $ 10,000.00	Form 1099-R	
		2b Taxable amount not determined ☑	Total distribution ☐	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S federal identification number 04-7XXXXXX	RECIPIENT'S identification number 052-XX-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,000.00	
RECIPIENT'S name Victoria S. Stephens		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 876 Kenyon Avenue		7 Distribution code(s) 1 — IRA/SEP/SIMPLE ☒	8 Other $ %	This information is being furnished to the Internal Revenue Service.
City, state, and ZIP code Your City, State, and ZIP Code		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no. YS/05-7XXXXXX	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Department of the Treasury - Internal Revenue Service

5. Enter the following information:

   a. Creighton put $2,000 into his regular IRA account this year. Victoria put the same amount into her Roth IRA account.

   b. Last year Victoria paid $317 interest on the student loan she took to help pay for her teacher's degree.

   c. Creighton paid alimony to his first wife, Elizabeth Clark (055-XX-XXXX), at $350 a month for the entire year.

6. Creighton paid the Salem Day Care Center (EIN 05-8XXXXXX), located at 87 North Casper Drive, Your City, State, and ZIP Code, for Sinclair's care while he and Victoria worked. He paid the day care center $1,793.

2009 Earned Income Credit (EIC) Table

Caution. This is **not** a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and you have—			
		No children	One child	Two children	Three children
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
$1	**$50**	$2	$9	$10	$11	$2	$9	$10	$11
50	**100**	6	26	30	34	6	26	30	34
100	**150**	10	43	50	56	10	43	50	56
150	**200**	13	60	70	79	13	60	70	79
200	**250**	17	77	90	101	17	77	90	101
250	**300**	21	94	110	124	21	94	110	124
300	**350**	25	111	130	146	25	111	130	146
350	**400**	29	128	150	169	29	128	150	169
400	**450**	33	145	170	191	33	145	170	191
450	**500**	36	162	190	214	36	162	190	214
500	**550**	40	179	210	236	40	179	210	236
550	**600**	44	196	230	259	44	196	230	259
600	**650**	48	213	250	281	48	213	250	281
650	**700**	52	230	270	304	52	230	270	304
700	**750**	55	247	290	326	55	247	290	326
750	**800**	59	264	310	349	59	264	310	349
800	**850**	63	281	330	371	63	281	330	371
850	**900**	67	298	350	394	67	298	350	394
900	**950**	71	315	370	416	71	315	370	416
950	**1,000**	75	332	390	439	75	332	390	439
1,000	**1,050**	78	349	410	461	78	349	410	461
1,050	**1,100**	82	366	430	484	82	366	430	484
1,100	**1,150**	86	383	450	506	86	383	450	506
1,150	**1,200**	90	400	470	529	90	400	470	529
1,200	**1,250**	94	417	490	551	94	417	490	551
1,250	**1,300**	98	434	510	574	98	434	510	574
1,300	**1,350**	101	451	530	596	101	451	530	596
1,350	**1,400**	105	468	550	619	105	468	550	619
1,400	**1,450**	109	485	570	641	109	485	570	641
1,450	**1,500**	113	502	590	664	113	502	590	664
1,500	**1,550**	117	519	610	686	117	519	610	686
1,550	**1,600**	120	536	630	709	120	536	630	709
1,600	**1,650**	124	553	650	731	124	553	650	731
1,650	**1,700**	128	570	670	754	128	570	670	754
1,700	**1,750**	132	587	690	776	132	587	690	776
1,750	**1,800**	136	604	710	799	136	604	710	799
1,800	**1,850**	140	621	730	821	140	621	730	821
1,850	**1,900**	143	638	750	844	143	638	750	844
1,900	**1,950**	147	655	770	866	147	655	770	866
1,950	**2,000**	151	672	790	889	151	672	790	889
2,000	**2,050**	155	689	810	911	155	689	810	911
2,050	**2,100**	159	706	830	934	159	706	830	934
2,100	**2,150**	163	723	850	956	163	723	850	956
2,150	**2,200**	166	740	870	979	166	740	870	979
2,200	**2,250**	170	757	890	1,001	170	757	890	1,001
2,250	**2,300**	174	774	910	1,024	174	774	910	1,024
2,300	**2,350**	178	791	930	1,046	178	791	930	1,046
2,350	**2,400**	182	808	950	1,069	182	808	950	1,069
2,400	**2,450**	186	825	970	1,091	186	825	970	1,091
2,450	**2,500**	189	842	990	1,114	189	842	990	1,114

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
2,500	**2,550**	193	859	1,010	1,136	193	859	1,010	1,136
2,550	**2,600**	197	876	1,030	1,159	197	876	1,030	1,159
2,600	**2,650**	201	893	1,050	1,181	201	893	1,050	1,181
2,650	**2,700**	205	910	1,070	1,204	205	910	1,070	1,204
2,700	**2,750**	208	927	1,090	1,226	208	927	1,090	1,226
2,750	**2,800**	212	944	1,110	1,249	212	944	1,110	1,249
2,800	**2,850**	216	961	1,130	1,271	216	961	1,130	1,271
2,850	**2,900**	220	978	1,150	1,294	220	978	1,150	1,294
2,900	**2,950**	224	995	1,170	1,316	224	995	1,170	1,316
2,950	**3,000**	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	**3,050**	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	**3,100**	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	**3,150**	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	**3,200**	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	**3,250**	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	**3,300**	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	**3,350**	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	**3,400**	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	**3,450**	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	**3,500**	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	**3,550**	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	**3,600**	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	**3,650**	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	**3,700**	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	**3,750**	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	**3,800**	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	**3,850**	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	**3,900**	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	**3,950**	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	**4,000**	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	**4,050**	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	**4,100**	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	**4,150**	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	**4,200**	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	**4,250**	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	**4,300**	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	**4,350**	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	**4,400**	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	**4,450**	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	**4,500**	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	**4,550**	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	**4,600**	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	**4,650**	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	**4,700**	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	**4,750**	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	**4,800**	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	**4,850**	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	**4,900**	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	**4,950**	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	**5,000**	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	**5,050**	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	**5,100**	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	**5,150**	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	**5,200**	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	**5,250**	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	**5,300**	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	**5,350**	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	**5,400**	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	**5,450**	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	**5,500**	419	1,862	2,190	2,464	419	1,862	2,190	2,464

2009 Earned Income Credit (EIC) Table – *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is –		And your filing status is –							
		Single, head of household, or qualifying widow(er) and you have –				Married filing jointly and you have –			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is –				Your credit is –			
5,500	**5,550**	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	**5,600**	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	**5,650**	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	**5,700**	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	**5,750**	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	**5,800**	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	**5,850**	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	**5,900**	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	**5,950**	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	**6,000**	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	**6,050**	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	**6,100**	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	**6,150**	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	**6,200**	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	**6,250**	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	**6,300**	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	**6,350**	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	**6,400**	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	**6,450**	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	**6,500**	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	**6,550**	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	**6,600**	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	**6,650**	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	**6,700**	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	**6,750**	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	**6,800**	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	**6,850**	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	**6,900**	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	**6,950**	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	**7,000**	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	**7,050**	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	**7,100**	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	**7,150**	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	**7,200**	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	**7,250**	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	**7,300**	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	**7,350**	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	**7,400**	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	**7,450**	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	**7,500**	457	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	**7,550**	452	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	**7,600**	449	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	**7,650**	445	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	**7,700**	441	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	**7,750**	437	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	**7,800**	433	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	**7,850**	430	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	**7,900**	426	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	**7,950**	422	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	**8,000**	418	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	**8,050**	414	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	**8,100**	410	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	**8,150**	407	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	**8,200**	403	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	**8,250**	399	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	**8,300**	395	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	**8,350**	391	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	**8,400**	387	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	**8,450**	384	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	**8,500**	380	2,882	3,390	3,814	457	2,882	3,390	3,814

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
8,500	**8,550**	376	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	**8,600**	372	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	**8,650**	368	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	**8,700**	365	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	**8,750**	361	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	**8,800**	357	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	**8,850**	353	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	**8,900**	349	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	**8,950**	345	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	**9,000**	342	3,043	3,590	4,039	457	3,043	3,590	4,039
9,000	**9,050**	338	3,043	3,610	4,061	457	3,043	3,610	4,061
9,050	**9,100**	334	3,043	3,630	4,084	457	3,043	3,630	4,084
9,100	**9,150**	330	3,043	3,650	4,106	457	3,043	3,650	4,106
9,150	**9,200**	326	3,043	3,670	4,129	457	3,043	3,670	4,129
9,200	**9,250**	322	3,043	3,690	4,151	457	3,043	3,690	4,151
9,250	**9,300**	319	3,043	3,710	4,174	457	3,043	3,710	4,174
9,300	**9,350**	315	3,043	3,730	4,196	457	3,043	3,730	4,196
9,350	**9,400**	311	3,043	3,750	4,219	457	3,043	3,750	4,219
9,400	**9,450**	307	3,043	3,770	4,241	457	3,043	3,770	4,241
9,450	**9,500**	303	3,043	3,790	4,264	457	3,043	3,790	4,264
9,500	**9,550**	299	3,043	3,810	4,286	457	3,043	3,810	4,286
9,550	**9,600**	296	3,043	3,830	4,309	457	3,043	3,830	4,309
9,600	**9,650**	292	3,043	3,850	4,331	457	3,043	3,850	4,331
9,650	**9,700**	288	3,043	3,870	4,354	457	3,043	3,870	4,354
9,700	**9,750**	284	3,043	3,890	4,376	457	3,043	3,890	4,376
9,750	**9,800**	280	3,043	3,910	4,399	457	3,043	3,910	4,399
9,800	**9,850**	277	3,043	3,930	4,421	457	3,043	3,930	4,421
9,850	**9,900**	273	3,043	3,950	4,444	457	3,043	3,950	4,444
9,900	**9,950**	269	3,043	3,970	4,466	457	3,043	3,970	4,466
9,950	**10,000**	265	3,043	3,990	4,489	457	3,043	3,990	4,489
10,000	**10,050**	261	3,043	4,010	4,511	457	3,043	4,010	4,511
10,050	**10,100**	257	3,043	4,030	4,534	457	3,043	4,030	4,534
10,100	**10,150**	254	3,043	4,050	4,556	457	3,043	4,050	4,556
10,150	**10,200**	250	3,043	4,070	4,579	457	3,043	4,070	4,579
10,200	**10,250**	246	3,043	4,090	4,601	457	3,043	4,090	4,601
10,250	**10,300**	242	3,043	4,110	4,624	457	3,043	4,110	4,624
10,300	**10,350**	238	3,043	4,130	4,646	457	3,043	4,130	4,646
10,350	**10,400**	234	3,043	4,150	4,669	457	3,043	4,150	4,669
10,400	**10,450**	231	3,043	4,170	4,691	457	3,043	4,170	4,691
10,450	**10,500**	227	3,043	4,190	4,714	457	3,043	4,190	4,714
10,500	**10,550**	223	3,043	4,210	4,736	457	3,043	4,210	4,736
10,550	**10,600**	219	3,043	4,230	4,759	457	3,043	4,230	4,759
10,600	**10,650**	215	3,043	4,250	4,781	457	3,043	4,250	4,781
10,650	**10,700**	212	3,043	4,270	4,804	457	3,043	4,270	4,804
10,700	**10,750**	208	3,043	4,290	4,826	457	3,043	4,290	4,826
10,750	**10,800**	204	3,043	4,310	4,849	457	3,043	4,310	4,849
10,800	**10,850**	200	3,043	4,330	4,871	457	3,043	4,330	4,871
10,850	**10,900**	196	3,043	4,350	4,894	457	3,043	4,350	4,894
10,900	**10,950**	192	3,043	4,370	4,916	457	3,043	4,370	4,916
10,950	**11,000**	189	3,043	4,390	4,939	457	3,043	4,390	4,939
11,000	**11,050**	185	3,043	4,410	4,961	457	3,043	4,410	4,961
11,050	**11,100**	181	3,043	4,430	4,984	457	3,043	4,430	4,984
11,100	**11,150**	177	3,043	4,450	5,006	457	3,043	4,450	5,006
11,150	**11,200**	173	3,043	4,470	5,029	457	3,043	4,470	5,029
11,200	**11,250**	169	3,043	4,490	5,051	457	3,043	4,490	5,051
11,250	**11,300**	166	3,043	4,510	5,074	457	3,043	4,510	5,074
11,300	**11,350**	162	3,043	4,530	5,096	457	3,043	4,530	5,096
11,350	**11,400**	158	3,043	4,550	5,119	457	3,043	4,550	5,119
11,400	**11,450**	154	3,043	4,570	5,141	457	3,043	4,570	5,141
11,450	**11,500**	150	3,043	4,590	5,164	457	3,043	4,590	5,164

2009 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
11,500	**11,550**	146	3,043	4,610	5,186	457	3,043	4,610	5,186
11,550	**11,600**	143	3,043	4,630	5,209	457	3,043	4,630	5,209
11,600	**11,650**	139	3,043	4,650	5,231	457	3,043	4,650	5,231
11,650	**11,700**	135	3,043	4,670	5,254	457	3,043	4,670	5,254
11,700	**11,750**	131	3,043	4,690	5,276	457	3,043	4,690	5,276
11,750	**11,800**	127	3,043	4,710	5,299	457	3,043	4,710	5,299
11,800	**11,850**	124	3,043	4,730	5,321	457	3,043	4,730	5,321
11,850	**11,900**	120	3,043	4,750	5,344	457	3,043	4,750	5,344
11,900	**11,950**	116	3,043	4,770	5,366	457	3,043	4,770	5,366
11,950	**12,000**	112	3,043	4,790	5,389	457	3,043	4,790	5,389
12,000	**12,050**	108	3,043	4,810	5,411	457	3,043	4,810	5,411
12,050	**12,100**	104	3,043	4,830	5,434	457	3,043	4,830	5,434
12,100	**12,150**	101	3,043	4,850	5,456	457	3,043	4,850	5,456
12,150	**12,200**	97	3,043	4,870	5,479	457	3,043	4,870	5,479
12,200	**12,250**	93	3,043	4,890	5,501	457	3,043	4,890	5,501
12,250	**12,300**	89	3,043	4,910	5,524	457	3,043	4,910	5,524
12,300	**12,350**	85	3,043	4,930	5,546	457	3,043	4,930	5,546
12,350	**12,400**	81	3,043	4,950	5,569	457	3,043	4,950	5,569
12,400	**12,450**	78	3,043	4,970	5,591	457	3,043	4,970	5,591
12,450	**12,500**	74	3,043	4,990	5,614	457	3,043	4,990	5,614
12,500	**12,550**	70	3,043	5,010	5,636	452	3,043	5,010	5,636
12,550	**12,600**	66	3,043	5,028	5,657	449	3,043	5,028	5,657
12,600	**12,650**	62	3,043	5,028	5,657	445	3,043	5,028	5,657
12,650	**12,700**	59	3,043	5,028	5,657	441	3,043	5,028	5,657
12,700	**12,750**	55	3,043	5,028	5,657	437	3,043	5,028	5,657
12,750	**12,800**	51	3,043	5,028	5,657	433	3,043	5,028	5,657
12,800	**12,850**	47	3,043	5,028	5,657	430	3,043	5,028	5,657
12,850	**12,900**	43	3,043	5,028	5,657	426	3,043	5,028	5,657
12,900	**12,950**	39	3,043	5,028	5,657	422	3,043	5,028	5,657
12,950	**13,000**	36	3,043	5,028	5,657	418	3,043	5,028	5,657
13,000	**13,050**	32	3,043	5,028	5,657	414	3,043	5,028	5,657
13,050	**13,100**	28	3,043	5,028	5,657	410	3,043	5,028	5,657
13,100	**13,150**	24	3,043	5,028	5,657	407	3,043	5,028	5,657
13,150	**13,200**	20	3,043	5,028	5,657	403	3,043	5,028	5,657
13,200	**13,250**	16	3,043	5,028	5,657	399	3,043	5,028	5,657
13,250	**13,300**	13	3,043	5,028	5,657	395	3,043	5,028	5,657
13,300	**13,350**	9	3,043	5,028	5,657	391	3,043	5,028	5,657
13,350	**13,400**	5	3,043	5,028	5,657	387	3,043	5,028	5,657
13,400	**13,450**	*	3,043	5,028	5,657	384	3,043	5,028	5,657
13,450	**13,500**	0	3,043	5,028	5,657	380	3,043	5,028	5,657
13,500	**13,550**	0	3,043	5,028	5,657	376	3,043	5,028	5,657
13,550	**13,600**	0	3,043	5,028	5,657	372	3,043	5,028	5,657
13,600	**13,650**	0	3,043	5,028	5,657	368	3,043	5,028	5,657
13,650	**13,700**	0	3,043	5,028	5,657	365	3,043	5,028	5,657
13,700	**13,750**	0	3,043	5,028	5,657	361	3,043	5,028	5,657
13,750	**13,800**	0	3,043	5,028	5,657	357	3,043	5,028	5,657
13,800	**13,850**	0	3,043	5,028	5,657	353	3,043	5,028	5,657
13,850	**13,900**	0	3,043	5,028	5,657	349	3,043	5,028	5,657
13,900	**13,950**	0	3,043	5,028	5,657	345	3,043	5,028	5,657
13,950	**14,000**	0	3,043	5,028	5,657	342	3,043	5,028	5,657
14,000	**14,050**	0	3,043	5,028	5,657	338	3,043	5,028	5,657
14,050	**14,100**	0	3,043	5,028	5,657	334	3,043	5,028	5,657
14,100	**14,150**	0	3,043	5,028	5,657	330	3,043	5,028	5,657
14,150	**14,200**	0	3,043	5,028	5,657	326	3,043	5,028	5,657
14,200	**14,250**	0	3,043	5,028	5,657	322	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least $13,400 but less than $13,440, your credit is $2. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
14,250	**14,300**	0	3,043	5,028	5,657	319	3,043	5,028	5,657
14,300	**14,350**	0	3,043	5,028	5,657	315	3,043	5,028	5,657
14,350	**14,400**	0	3,043	5,028	5,657	311	3,043	5,028	5,657
14,400	**14,450**	0	3,043	5,028	5,657	307	3,043	5,028	5,657
14,450	**14,500**	0	3,043	5,028	5,657	303	3,043	5,028	5,657
14,500	**14,550**	0	3,043	5,028	5,657	299	3,043	5,028	5,657
14,550	**14,600**	0	3,043	5,028	5,657	296	3,043	5,028	5,657
14,600	**14,650**	0	3,043	5,028	5,657	292	3,043	5,028	5,657
14,650	**14,700**	0	3,043	5,028	5,657	288	3,043	5,028	5,657
14,700	**14,750**	0	3,043	5,028	5,657	284	3,043	5,028	5,657
14,750	**14,800**	0	3,043	5,028	5,657	280	3,043	5,028	5,657
14,800	**14,850**	0	3,043	5,028	5,657	277	3,043	5,028	5,657
14,850	**14,900**	0	3,043	5,028	5,657	273	3,043	5,028	5,657
14,900	**14,950**	0	3,043	5,028	5,657	269	3,043	5,028	5,657
14,950	**15,000**	0	3,043	5,028	5,657	265	3,043	5,028	5,657
15,000	**15,050**	0	3,043	5,028	5,657	261	3,043	5,028	5,657
15,050	**15,100**	0	3,043	5,028	5,657	257	3,043	5,028	5,657
15,100	**15,150**	0	3,043	5,028	5,657	254	3,043	5,028	5,657
15,150	**15,200**	0	3,043	5,028	5,657	250	3,043	5,028	5,657
15,200	**15,250**	0	3,043	5,028	5,657	246	3,043	5,028	5,657
15,250	**15,300**	0	3,043	5,028	5,657	242	3,043	5,028	5,657
15,300	**15,350**	0	3,043	5,028	5,657	238	3,043	5,028	5,657
15,350	**15,400**	0	3,043	5,028	5,657	234	3,043	5,028	5,657
15,400	**15,450**	0	3,043	5,028	5,657	231	3,043	5,028	5,657
15,450	**15,500**	0	3,043	5,028	5,657	227	3,043	5,028	5,657
15,500	**15,550**	0	3,043	5,028	5,657	223	3,043	5,028	5,657
15,550	**15,600**	0	3,043	5,028	5,657	219	3,043	5,028	5,657
15,600	**15,650**	0	3,043	5,028	5,657	215	3,043	5,028	5,657
15,650	**15,700**	0	3,043	5,028	5,657	212	3,043	5,028	5,657
15,700	**15,750**	0	3,043	5,028	5,657	208	3,043	5,028	5,657
15,750	**15,800**	0	3,043	5,028	5,657	204	3,043	5,028	5,657
15,800	**15,850**	0	3,043	5,028	5,657	200	3,043	5,028	5,657
15,850	**15,900**	0	3,043	5,028	5,657	196	3,043	5,028	5,657
15,900	**15,950**	0	3,043	5,028	5,657	192	3,043	5,028	5,657
15,950	**16,000**	0	3,043	5,028	5,657	189	3,043	5,028	5,657
16,000	**16,050**	0	3,043	5,028	5,657	185	3,043	5,028	5,657
16,050	**16,100**	0	3,043	5,028	5,657	181	3,043	5,028	5,657
16,100	**16,150**	0	3,043	5,028	5,657	177	3,043	5,028	5,657
16,150	**16,200**	0	3,043	5,028	5,657	173	3,043	5,028	5,657
16,200	**16,250**	0	3,043	5,028	5,657	169	3,043	5,028	5,657
16,250	**16,300**	0	3,043	5,028	5,657	166	3,043	5,028	5,657
16,300	**16,350**	0	3,043	5,028	5,657	162	3,043	5,028	5,657
16,350	**16,400**	0	3,043	5,028	5,657	158	3,043	5,028	5,657
16,400	**16,450**	0	3,043	5,028	5,657	154	3,043	5,028	5,657
16,450	**16,500**	0	3,034	5,016	5,645	150	3,043	5,028	5,657
16,500	**16,550**	0	3,026	5,006	5,634	146	3,043	5,028	5,657
16,550	**16,600**	0	3,018	4,995	5,624	143	3,043	5,028	5,657
16,600	**16,650**	0	3,010	4,985	5,613	139	3,043	5,028	5,657
16,650	**16,700**	0	3,002	4,974	5,603	135	3,043	5,028	5,657
16,700	**16,750**	0	2,994	4,964	5,592	131	3,043	5,028	5,657
16,750	**16,800**	0	2,986	4,953	5,582	127	3,043	5,028	5,657
16,800	**16,850**	0	2,978	4,943	5,571	124	3,043	5,028	5,657
16,850	**16,900**	0	2,970	4,932	5,561	120	3,043	5,028	5,657
16,900	**16,950**	0	2,962	4,922	5,550	116	3,043	5,028	5,657
16,950	**17,000**	0	2,954	4,911	5,540	112	3,043	5,028	5,657
17,000	**17,050**	0	2,946	4,901	5,529	108	3,043	5,028	5,657
17,050	**17,100**	0	2,938	4,890	5,519	104	3,043	5,028	5,657
17,100	**17,150**	0	2,930	4,880	5,508	101	3,043	5,028	5,657
17,150	**17,200**	0	2,922	4,869	5,497	97	3,043	5,028	5,657
17,200	**17,250**	0	2,914	4,858	5,487	93	3,043	5,028	5,657

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
17,250	**17,300**	0	2,906	4,848	5,476	89	3,043	5,028	5,657
17,300	**17,350**	0	2,898	4,837	5,466	85	3,043	5,028	5,657
17,350	**17,400**	0	2,890	4,827	5,455	81	3,043	5,028	5,657
17,400	**17,450**	0	2,882	4,816	5,445	78	3,043	5,028	5,657
17,450	**17,500**	0	2,874	4,806	5,434	74	3,043	5,028	5,657
17,500	**17,550**	0	2,866	4,795	5,424	70	3,043	5,028	5,657
17,550	**17,600**	0	2,858	4,785	5,413	66	3,043	5,028	5,657
17,600	**17,650**	0	2,850	4,774	5,403	62	3,043	5,028	5,657
17,650	**17,700**	0	2,842	4,764	5,392	59	3,043	5,028	5,657
17,700	**17,750**	0	2,834	4,753	5,382	55	3,043	5,028	5,657
17,750	**17,800**	0	2,826	4,743	5,371	51	3,043	5,028	5,657
17,800	**17,850**	0	2,818	4,732	5,361	47	3,043	5,028	5,657
17,850	**17,900**	0	2,810	4,722	5,350	43	3,043	5,028	5,657
17,900	**17,950**	0	2,803	4,711	5,340	39	3,043	5,028	5,657
17,950	**18,000**	0	2,795	4,701	5,329	36	3,043	5,028	5,657
18,000	**18,050**	0	2,787	4,690	5,318	32	3,043	5,028	5,657
18,050	**18,100**	0	2,779	4,679	5,308	28	3,043	5,028	5,657
18,100	**18,150**	0	2,771	4,669	5,297	24	3,043	5,028	5,657
18,150	**18,200**	0	2,763	4,658	5,287	20	3,043	5,028	5,657
18,200	**18,250**	0	2,755	4,648	5,276	16	3,043	5,028	5,657
18,250	**18,300**	0	2,747	4,637	5,266	13	3,043	5,028	5,657
18,300	**18,350**	0	2,739	4,627	5,255	9	3,043	5,028	5,657
18,350	**18,400**	0	2,731	4,616	5,245	5	3,043	5,028	5,657
18,400	**18,450**	0	2,723	4,606	5,234	*	3,043	5,028	5,657
18,450	**18,500**	0	2,715	4,595	5,224	0	3,043	5,028	5,657
18,500	**18,550**	0	2,707	4,585	5,213	0	3,043	5,028	5,657
18,550	**18,600**	0	2,699	4,574	5,203	0	3,043	5,028	5,657
18,600	**18,650**	0	2,691	4,564	5,192	0	3,043	5,028	5,657
18,650	**18,700**	0	2,683	4,553	5,182	0	3,043	5,028	5,657
18,700	**18,750**	0	2,675	4,543	5,171	0	3,043	5,028	5,657
18,750	**18,800**	0	2,667	4,532	5,161	0	3,043	5,028	5,657
18,800	**18,850**	0	2,659	4,522	5,150	0	3,043	5,028	5,657
18,850	**18,900**	0	2,651	4,511	5,139	0	3,043	5,028	5,657
18,900	**18,950**	0	2,643	4,500	5,129	0	3,043	5,028	5,657
18,950	**19,000**	0	2,635	4,490	5,118	0	3,043	5,028	5,657
19,000	**19,050**	0	2,627	4,479	5,108	0	3,043	5,028	5,657
19,050	**19,100**	0	2,619	4,469	5,097	0	3,043	5,028	5,657
19,100	**19,150**	0	2,611	4,458	5,087	0	3,043	5,028	5,657
19,150	**19,200**	0	2,603	4,448	5,076	0	3,043	5,028	5,657
19,200	**19,250**	0	2,595	4,437	5,066	0	3,043	5,028	5,657
19,250	**19,300**	0	2,587	4,427	5,055	0	3,043	5,028	5,657
19,300	**19,350**	0	2,579	4,416	5,045	0	3,043	5,028	5,657
19,350	**19,400**	0	2,571	4,406	5,034	0	3,043	5,028	5,657
19,400	**19,450**	0	2,563	4,395	5,024	0	3,043	5,028	5,657
19,450	**19,500**	0	2,555	4,385	5,013	0	3,043	5,028	5,657
19,500	**19,550**	0	2,547	4,374	5,003	0	3,043	5,028	5,657
19,550	**19,600**	0	2,539	4,364	4,992	0	3,043	5,028	5,657
19,600	**19,650**	0	2,531	4,353	4,982	0	3,043	5,028	5,657
19,650	**19,700**	0	2,523	4,342	4,971	0	3,043	5,028	5,657
19,700	**19,750**	0	2,515	4,332	4,960	0	3,043	5,028	5,657
19,750	**19,800**	0	2,507	4,321	4,950	0	3,043	5,028	5,657
19,800	**19,850**	0	2,499	4,311	4,939	0	3,043	5,028	5,657
19,850	**19,900**	0	2,491	4,300	4,929	0	3,043	5,028	5,657
19,900	**19,950**	0	2,483	4,290	4,918	0	3,043	5,028	5,657
19,950	**20,000**	0	2,475	4,279	4,908	0	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least $18,400 but less than $18,440, your credit is $2. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table – *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is –		And your filing status is –							
		Single, head of household, or qualifying widow(er) and you have –				Married filing jointly and you have –			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is –				Your credit is –			
20,000	**20,050**	0	2,467	4,269	4,897	0	3,043	5,028	5,657
20,050	**20,100**	0	2,459	4,258	4,887	0	3,043	5,028	5,657
20,100	**20,150**	0	2,451	4,248	4,876	0	3,043	5,028	5,657
20,150	**20,200**	0	2,443	4,237	4,866	0	3,043	5,028	5,657
20,200	**20,250**	0	2,435	4,227	4,855	0	3,043	5,028	5,657
20,250	**20,300**	0	2,427	4,216	4,845	0	3,043	5,028	5,657
20,300	**20,350**	0	2,419	4,206	4,834	0	3,043	5,028	5,657
20,350	**20,400**	0	2,411	4,195	4,824	0	3,043	5,028	5,657
20,400	**20,450**	0	2,403	4,185	4,813	0	3,043	5,028	5,657
20,450	**20,500**	0	2,395	4,174	4,803	0	3,043	5,028	5,657
20,500	**20,550**	0	2,387	4,163	4,792	0	3,043	5,028	5,657
20,550	**20,600**	0	2,379	4,153	4,781	0	3,043	5,028	5,657
20,600	**20,650**	0	2,371	4,142	4,771	0	3,043	5,028	5,657
20,650	**20,700**	0	2,363	4,132	4,760	0	3,043	5,028	5,657
20,700	**20,750**	0	2,355	4,121	4,750	0	3,043	5,028	5,657
20,750	**20,800**	0	2,347	4,111	4,739	0	3,043	5,028	5,657
20,800	**20,850**	0	2,339	4,100	4,729	0	3,043	5,028	5,657
20,850	**20,900**	0	2,331	4,090	4,718	0	3,043	5,028	5,657
20,900	**20,950**	0	2,323	4,079	4,708	0	3,043	5,028	5,657
20,950	**21,000**	0	2,315	4,069	4,697	0	3,043	5,028	5,657
21,000	**21,050**	0	2,307	4,058	4,687	0	3,043	5,028	5,657
21,050	**21,100**	0	2,299	4,048	4,676	0	3,043	5,028	5,657
21,100	**21,150**	0	2,291	4,037	4,666	0	3,043	5,028	5,657
21,150	**21,200**	0	2,283	4,027	4,655	0	3,043	5,028	5,657
21,200	**21,250**	0	2,275	4,016	4,645	0	3,043	5,028	5,657
21,250	**21,300**	0	2,267	4,006	4,634	0	3,043	5,028	5,657
21,300	**21,350**	0	2,259	3,995	4,624	0	3,043	5,028	5,657
21,350	**21,400**	0	2,251	3,984	4,613	0	3,043	5,028	5,657
21,400	**21,450**	0	2,243	3,974	4,602	0	3,043	5,028	5,657
21,450	**21,500**	0	2,235	3,963	4,592	0	3,034	5,016	5,645
21,500	**21,550**	0	2,227	3,953	4,581	0	3,026	5,006	5,634
21,550	**21,600**	0	2,219	3,942	4,571	0	3,018	4,995	5,624
21,600	**21,650**	0	2,211	3,932	4,560	0	3,010	4,985	5,613
21,650	**21,700**	0	2,203	3,921	4,550	0	3,002	4,974	5,603
21,700	**21,750**	0	2,195	3,911	4,539	0	2,994	4,964	5,592
21,750	**21,800**	0	2,187	3,900	4,529	0	2,986	4,953	5,582
21,800	**21,850**	0	2,179	3,890	4,518	0	2,978	4,943	5,571
21,850	**21,900**	0	2,171	3,879	4,508	0	2,970	4,932	5,561
21,900	**21,950**	0	2,163	3,869	4,497	0	2,962	4,922	5,550
21,950	**22,000**	0	2,155	3,858	4,487	0	2,954	4,911	5,540
22,000	**22,050**	0	2,147	3,848	4,476	0	2,946	4,901	5,529
22,050	**22,100**	0	2,139	3,837	4,466	0	2,938	4,890	5,519
22,100	**22,150**	0	2,131	3,827	4,455	0	2,930	4,880	5,508
22,150	**22,200**	0	2,123	3,816	4,444	0	2,922	4,869	5,497
22,200	**22,250**	0	2,115	3,805	4,434	0	2,914	4,858	5,487
22,250	**22,300**	0	2,107	3,795	4,423	0	2,906	4,848	5,476
22,300	**22,350**	0	2,099	3,784	4,413	0	2,898	4,837	5,466
22,350	**22,400**	0	2,091	3,774	4,402	0	2,890	4,827	5,455
22,400	**22,450**	0	2,083	3,763	4,392	0	2,882	4,816	5,445
22,450	**22,500**	0	2,075	3,753	4,381	0	2,874	4,806	5,434
22,500	**22,550**	0	2,067	3,742	4,371	0	2,866	4,795	5,424
22,550	**22,600**	0	2,059	3,732	4,360	0	2,858	4,785	5,413
22,600	**22,650**	0	2,051	3,721	4,350	0	2,850	4,774	5,403
22,650	**22,700**	0	2,043	3,711	4,339	0	2,842	4,764	5,392
22,700	**22,750**	0	2,035	3,700	4,329	0	2,834	4,753	5,382
22,750	**22,800**	0	2,027	3,690	4,318	0	2,826	4,743	5,371
22,800	**22,850**	0	2,019	3,679	4,308	0	2,818	4,732	5,361
22,850	**22,900**	0	2,011	3,669	4,297	0	2,810	4,722	5,350
22,900	**22,950**	0	2,004	3,658	4,287	0	2,803	4,711	5,340
22,950	**23,000**	0	1,996	3,648	4,276	0	2,795	4,701	5,329

2009 Earned Income Credit (EIC) Table – *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is –		And your filing status is –							
		Single, head of household, or qualifying widow(er) and you have –				Married filing jointly and you have –			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is –				Your credit is –			
23,000	**23,050**	0	1,988	3,637	4,265	0	2,787	4,690	5,318
23,050	**23,100**	0	1,980	3,626	4,255	0	2,779	4,679	5,308
23,100	**23,150**	0	1,972	3,616	4,244	0	2,771	4,669	5,297
23,150	**23,200**	0	1,964	3,605	4,234	0	2,763	4,658	5,287
23,200	**23,250**	0	1,956	3,595	4,223	0	2,755	4,648	5,276
23,250	**23,300**	0	1,948	3,584	4,213	0	2,747	4,637	5,266
23,300	**23,350**	0	1,940	3,574	4,202	0	2,739	4,627	5,255
23,350	**23,400**	0	1,932	3,563	4,192	0	2,731	4,616	5,245
23,400	**23,450**	0	1,924	3,553	4,181	0	2,723	4,606	5,234
23,450	**23,500**	0	1,916	3,542	4,171	0	2,715	4,595	5,224
23,500	**23,550**	0	1,908	3,532	4,160	0	2,707	4,585	5,213
23,550	**23,600**	0	1,900	3,521	4,150	0	2,699	4,574	5,203
23,600	**23,650**	0	1,892	3,511	4,139	0	2,691	4,564	5,192
23,650	**23,700**	0	1,884	3,500	4,129	0	2,683	4,553	5,182
23,700	**23,750**	0	1,876	3,490	4,118	0	2,675	4,543	5,171
23,750	**23,800**	0	1,868	3,479	4,108	0	2,667	4,532	5,161
23,800	**23,850**	0	1,860	3,469	4,097	0	2,659	4,522	5,150
23,850	**23,900**	0	1,852	3,458	4,086	0	2,651	4,511	5,139
23,900	**23,950**	0	1,844	3,447	4,076	0	2,643	4,500	5,129
23,950	**24,000**	0	1,836	3,437	4,065	0	2,635	4,490	5,118
24,000	**24,050**	0	1,828	3,426	4,055	0	2,627	4,479	5,108
24,050	**24,100**	0	1,820	3,416	4,044	0	2,619	4,469	5,097
24,100	**24,150**	0	1,812	3,405	4,034	0	2,611	4,458	5,087
24,150	**24,200**	0	1,804	3,395	4,023	0	2,603	4,448	5,076
24,200	**24,250**	0	1,796	3,384	4,013	0	2,595	4,437	5,066
24,250	**24,300**	0	1,788	3,374	4,002	0	2,587	4,427	5,055
24,300	**24,350**	0	1,780	3,363	3,992	0	2,579	4,416	5,045
24,350	**24,400**	0	1,772	3,353	3,981	0	2,571	4,406	5,034
24,400	**24,450**	0	1,764	3,342	3,971	0	2,563	4,395	5,024
24,450	**24,500**	0	1,756	3,332	3,960	0	2,555	4,385	5,013
24,500	**24,550**	0	1,748	3,321	3,950	0	2,547	4,374	5,003
24,550	**24,600**	0	1,740	3,311	3,939	0	2,539	4,364	4,992
24,600	**24,650**	0	1,732	3,300	3,929	0	2,531	4,353	4,982
24,650	**24,700**	0	1,724	3,289	3,918	0	2,523	4,342	4,971
24,700	**24,750**	0	1,716	3,279	3,907	0	2,515	4,332	4,960
24,750	**24,800**	0	1,708	3,268	3,897	0	2,507	4,321	4,950
24,800	**24,850**	0	1,700	3,258	3,886	0	2,499	4,311	4,939
24,850	**24,900**	0	1,692	3,247	3,876	0	2,491	4,300	4,929
24,900	**24,950**	0	1,684	3,237	3,865	0	2,483	4,290	4,918
24,950	**25,000**	0	1,676	3,226	3,855	0	2,475	4,279	4,908
25,000	**25,050**	0	1,668	3,216	3,844	0	2,467	4,269	4,897
25,050	**25,100**	0	1,660	3,205	3,834	0	2,459	4,258	4,887
25,100	**25,150**	0	1,652	3,195	3,823	0	2,451	4,248	4,876
25,150	**25,200**	0	1,644	3,184	3,813	0	2,443	4,237	4,866
25,200	**25,250**	0	1,636	3,174	3,802	0	2,435	4,227	4,855
25,250	**25,300**	0	1,628	3,163	3,792	0	2,427	4,216	4,845
25,300	**25,350**	0	1,620	3,153	3,781	0	2,419	4,206	4,834
25,350	**25,400**	0	1,612	3,142	3,771	0	2,411	4,195	4,824
25,400	**25,450**	0	1,604	3,132	3,760	0	2,403	4,185	4,813
25,450	**25,500**	0	1,596	3,121	3,750	0	2,395	4,174	4,803
25,500	**25,550**	0	1,588	3,110	3,739	0	2,387	4,163	4,792
25,550	**25,600**	0	1,580	3,100	3,728	0	2,379	4,153	4,781
25,600	**25,650**	0	1,572	3,089	3,718	0	2,371	4,142	4,771
25,650	**25,700**	0	1,564	3,079	3,707	0	2,363	4,132	4,760
25,700	**25,750**	0	1,556	3,068	3,697	0	2,355	4,121	4,750
25,750	**25,800**	0	1,548	3,058	3,686	0	2,347	4,111	4,739
25,800	**25,850**	0	1,540	3,047	3,676	0	2,339	4,100	4,729
25,850	**25,900**	0	1,532	3,037	3,665	0	2,331	4,090	4,718
25,900	**25,950**	0	1,524	3,026	3,655	0	2,323	4,079	4,708
25,950	**26,000**	0	1,516	3,016	3,644	0	2,315	4,069	4,697

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
26,000	**26,050**	0	1,508	3,005	3,634	0	2,307	4,058	4,687
26,050	**26,100**	0	1,500	2,995	3,623	0	2,299	4,048	4,676
26,100	**26,150**	0	1,492	2,984	3,613	0	2,291	4,037	4,666
26,150	**26,200**	0	1,484	2,974	3,602	0	2,283	4,027	4,655
26,200	**26,250**	0	1,476	2,963	3,592	0	2,275	4,016	4,645
26,250	**26,300**	0	1,468	2,953	3,581	0	2,267	4,006	4,634
26,300	**26,350**	0	1,460	2,942	3,571	0	2,259	3,995	4,624
26,350	**26,400**	0	1,452	2,931	3,560	0	2,251	3,984	4,613
26,400	**26,450**	0	1,444	2,921	3,549	0	2,243	3,974	4,602
26,450	**26,500**	0	1,436	2,910	3,539	0	2,235	3,963	4,592
26,500	**26,550**	0	1,428	2,900	3,528	0	2,227	3,953	4,581
26,550	**26,600**	0	1,420	2,889	3,518	0	2,219	3,942	4,571
26,600	**26,650**	0	1,412	2,879	3,507	0	2,211	3,932	4,560
26,650	**26,700**	0	1,404	2,868	3,497	0	2,203	3,921	4,550
26,700	**26,750**	0	1,396	2,858	3,486	0	2,195	3,911	4,539
26,750	**26,800**	0	1,388	2,847	3,476	0	2,187	3,900	4,529
26,800	**26,850**	0	1,380	2,837	3,465	0	2,179	3,890	4,518
26,850	**26,900**	0	1,372	2,826	3,455	0	2,171	3,879	4,508
26,900	**26,950**	0	1,364	2,816	3,444	0	2,163	3,869	4,497
26,950	**27,000**	0	1,356	2,805	3,434	0	2,155	3,858	4,487
27,000	**27,050**	0	1,348	2,795	3,423	0	2,147	3,848	4,476
27,050	**27,100**	0	1,340	2,784	3,413	0	2,139	3,837	4,466
27,100	**27,150**	0	1,332	2,774	3,402	0	2,131	3,827	4,455
27,150	**27,200**	0	1,324	2,763	3,391	0	2,123	3,816	4,444
27,200	**27,250**	0	1,316	2,752	3,381	0	2,115	3,805	4,434
27,250	**27,300**	0	1,308	2,742	3,370	0	2,107	3,795	4,423
27,300	**27,350**	0	1,300	2,731	3,360	0	2,099	3,784	4,413
27,350	**27,400**	0	1,292	2,721	3,349	0	2,091	3,774	4,402
27,400	**27,450**	0	1,284	2,710	3,339	0	2,083	3,763	4,392
27,450	**27,500**	0	1,276	2,700	3,328	0	2,075	3,753	4,381
27,500	**27,550**	0	1,268	2,689	3,318	0	2,067	3,742	4,371
27,550	**27,600**	0	1,260	2,679	3,307	0	2,059	3,732	4,360
27,600	**27,650**	0	1,252	2,668	3,297	0	2,051	3,721	4,350
27,650	**27,700**	0	1,244	2,658	3,286	0	2,043	3,711	4,339
27,700	**27,750**	0	1,236	2,647	3,276	0	2,035	3,700	4,329
27,750	**27,800**	0	1,228	2,637	3,265	0	2,027	3,690	4,318
27,800	**27,850**	0	1,220	2,626	3,255	0	2,019	3,679	4,308
27,850	**27,900**	0	1,212	2,616	3,244	0	2,011	3,669	4,297
27,900	**27,950**	0	1,205	2,605	3,234	0	2,004	3,658	4,287
27,950	**28,000**	0	1,197	2,595	3,223	0	1,996	3,648	4,276
28,000	**28,050**	0	1,189	2,584	3,212	0	1,988	3,637	4,265
28,050	**28,100**	0	1,181	2,573	3,202	0	1,980	3,626	4,255
28,100	**28,150**	0	1,173	2,563	3,191	0	1,972	3,616	4,244
28,150	**28,200**	0	1,165	2,552	3,181	0	1,964	3,605	4,234
28,200	**28,250**	0	1,157	2,542	3,170	0	1,956	3,595	4,223
28,250	**28,300**	0	1,149	2,531	3,160	0	1,948	3,584	4,213
28,300	**28,350**	0	1,141	2,521	3,149	0	1,940	3,574	4,202
28,350	**28,400**	0	1,133	2,510	3,139	0	1,932	3,563	4,192
28,400	**28,450**	0	1,125	2,500	3,128	0	1,924	3,553	4,181
28,450	**28,500**	0	1,117	2,489	3,118	0	1,916	3,542	4,171
28,500	**28,550**	0	1,109	2,479	3,107	0	1,908	3,532	4,160
28,550	**28,600**	0	1,101	2,468	3,097	0	1,900	3,521	4,150
28,600	**28,650**	0	1,093	2,458	3,086	0	1,892	3,511	4,139
28,650	**28,700**	0	1,085	2,447	3,076	0	1,884	3,500	4,129
28,700	**28,750**	0	1,077	2,437	3,065	0	1,876	3,490	4,118
28,750	**28,800**	0	1,069	2,426	3,055	0	1,868	3,479	4,108
28,800	**28,850**	0	1,061	2,416	3,044	0	1,860	3,469	4,097
28,850	**28,900**	0	1,053	2,405	3,033	0	1,852	3,458	4,086
28,900	**28,950**	0	1,045	2,394	3,023	0	1,844	3,447	4,076
28,950	**29,000**	0	1,037	2,384	3,012	0	1,836	3,437	4,065

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
29,000	**29,050**	0	1,029	2,373	3,002	0	1,828	3,426	4,055
29,050	**29,100**	0	1,021	2,363	2,991	0	1,820	3,416	4,044
29,100	**29,150**	0	1,013	2,352	2,981	0	1,812	3,405	4,034
29,150	**29,200**	0	1,005	2,342	2,970	0	1,804	3,395	4,023
29,200	**29,250**	0	997	2,331	2,960	0	1,796	3,384	4,013
29,250	**29,300**	0	989	2,321	2,949	0	1,788	3,374	4,002
29,300	**29,350**	0	981	2,310	2,939	0	1,780	3,363	3,992
29,350	**29,400**	0	973	2,300	2,928	0	1,772	3,353	3,981
29,400	**29,450**	0	965	2,289	2,918	0	1,764	3,342	3,971
29,450	**29,500**	0	957	2,279	2,907	0	1,756	3,332	3,960
29,500	**29,550**	0	949	2,268	2,897	0	1,748	3,321	3,950
29,550	**29,600**	0	941	2,258	2,886	0	1,740	3,311	3,939
29,600	**29,650**	0	933	2,247	2,876	0	1,732	3,300	3,929
29,650	**29,700**	0	925	2,236	2,865	0	1,724	3,289	3,918
29,700	**29,750**	0	917	2,226	2,854	0	1,716	3,279	3,907
29,750	**29,800**	0	909	2,215	2,844	0	1,708	3,268	3,897
29,800	**29,850**	0	901	2,205	2,833	0	1,700	3,258	3,886
29,850	**29,900**	0	893	2,194	2,823	0	1,692	3,247	3,876
29,900	**29,950**	0	885	2,184	2,812	0	1,684	3,237	3,865
29,950	**30,000**	0	877	2,173	2,802	0	1,676	3,226	3,855
30,000	**30,050**	0	869	2,163	2,791	0	1,668	3,216	3,844
30,050	**30,100**	0	861	2,152	2,781	0	1,660	3,205	3,834
30,100	**30,150**	0	853	2,142	2,770	0	1,652	3,195	3,823
30,150	**30,200**	0	845	2,131	2,760	0	1,644	3,184	3,813
30,200	**30,250**	0	837	2,121	2,749	0	1,636	3,174	3,802
30,250	**30,300**	0	829	2,110	2,739	0	1,628	3,163	3,792
30,300	**30,350**	0	821	2,100	2,728	0	1,620	3,153	3,781
30,350	**30,400**	0	813	2,089	2,718	0	1,612	3,142	3,771
30,400	**30,450**	0	805	2,079	2,707	0	1,604	3,132	3,760
30,450	**30,500**	0	797	2,068	2,697	0	1,596	3,121	3,750
30,500	**30,550**	0	789	2,057	2,686	0	1,588	3,110	3,739
30,550	**30,600**	0	781	2,047	2,675	0	1,580	3,100	3,728
30,600	**30,650**	0	773	2,036	2,665	0	1,572	3,089	3,718
30,650	**30,700**	0	765	2,026	2,654	0	1,564	3,079	3,707
30,700	**30,750**	0	757	2,015	2,644	0	1,556	3,068	3,697
30,750	**30,800**	0	749	2,005	2,633	0	1,548	3,058	3,686
30,800	**30,850**	0	741	1,994	2,623	0	1,540	3,047	3,676
30,850	**30,900**	0	733	1,984	2,612	0	1,532	3,037	3,665
30,900	**30,950**	0	725	1,973	2,602	0	1,524	3,026	3,655
30,950	**31,000**	0	717	1,963	2,591	0	1,516	3,016	3,644
31,000	**31,050**	0	709	1,952	2,581	0	1,508	3,005	3,634
31,050	**31,100**	0	701	1,942	2,570	0	1,500	2,995	3,623
31,100	**31,150**	0	693	1,931	2,560	0	1,492	2,984	3,613
31,150	**31,200**	0	685	1,921	2,549	0	1,484	2,974	3,602
31,200	**31,250**	0	677	1,910	2,539	0	1,476	2,963	3,592
31,250	**31,300**	0	669	1,900	2,528	0	1,468	2,953	3,581
31,300	**31,350**	0	661	1,889	2,518	0	1,460	2,942	3,571
31,350	**31,400**	0	653	1,878	2,507	0	1,452	2,931	3,560
31,400	**31,450**	0	645	1,868	2,496	0	1,444	2,921	3,549
31,450	**31,500**	0	637	1,857	2,486	0	1,436	2,910	3,539
31,500	**31,550**	0	629	1,847	2,475	0	1,428	2,900	3,528
31,550	**31,600**	0	621	1,836	2,465	0	1,420	2,889	3,518
31,600	**31,650**	0	613	1,826	2,454	0	1,412	2,879	3,507
31,650	**31,700**	0	605	1,815	2,444	0	1,404	2,868	3,497
31,700	**31,750**	0	597	1,805	2,433	0	1,396	2,858	3,486
31,750	**31,800**	0	589	1,794	2,423	0	1,388	2,847	3,476
31,800	**31,850**	0	581	1,784	2,412	0	1,380	2,837	3,465
31,850	**31,900**	0	573	1,773	2,402	0	1,372	2,826	3,455
31,900	**31,950**	0	565	1,763	2,391	0	1,364	2,816	3,444
31,950	**32,000**	0	557	1,752	2,381	0	1,356	2,805	3,434

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
32,000	**32,050**	0	549	1,742	2,370	0	1,348	2,795	3,423
32,050	**32,100**	0	541	1,731	2,360	0	1,340	2,784	3,413
32,100	**32,150**	0	533	1,721	2,349	0	1,332	2,774	3,402
32,150	**32,200**	0	525	1,710	2,338	0	1,324	2,763	3,391
32,200	**32,250**	0	517	1,699	2,328	0	1,316	2,752	3,381
32,250	**32,300**	0	509	1,689	2,317	0	1,308	2,742	3,370
32,300	**32,350**	0	501	1,678	2,307	0	1,300	2,731	3,360
32,350	**32,400**	0	493	1,668	2,296	0	1,292	2,721	3,349
32,400	**32,450**	0	485	1,657	2,286	0	1,284	2,710	3,339
32,450	**32,500**	0	477	1,647	2,275	0	1,276	2,700	3,328
32,500	**32,550**	0	469	1,636	2,265	0	1,268	2,689	3,318
32,550	**32,600**	0	461	1,626	2,254	0	1,260	2,679	3,307
32,600	**32,650**	0	453	1,615	2,244	0	1,252	2,668	3,297
32,650	**32,700**	0	445	1,605	2,233	0	1,244	2,658	3,286
32,700	**32,750**	0	437	1,594	2,223	0	1,236	2,647	3,276
32,750	**32,800**	0	429	1,584	2,212	0	1,228	2,637	3,265
32,800	**32,850**	0	421	1,573	2,202	0	1,220	2,626	3,255
32,850	**32,900**	0	413	1,563	2,191	0	1,212	2,616	3,244
32,900	**32,950**	0	406	1,552	2,181	0	1,205	2,605	3,234
32,950	**33,000**	0	398	1,542	2,170	0	1,197	2,595	3,223
33,000	**33,050**	0	390	1,531	2,159	0	1,189	2,584	3,212
33,050	**33,100**	0	382	1,520	2,149	0	1,181	2,573	3,202
33,100	**33,150**	0	374	1,510	2,138	0	1,173	2,563	3,191
33,150	**33,200**	0	366	1,499	2,128	0	1,165	2,552	3,181
33,200	**33,250**	0	358	1,489	2,117	0	1,157	2,542	3,170
33,250	**33,300**	0	350	1,478	2,107	0	1,149	2,531	3,160
33,300	**33,350**	0	342	1,468	2,096	0	1,141	2,521	3,149
33,350	**33,400**	0	334	1,457	2,086	0	1,133	2,510	3,139
33,400	**33,450**	0	326	1,447	2,075	0	1,125	2,500	3,128
33,450	**33,500**	0	318	1,436	2,065	0	1,117	2,489	3,118
33,500	**33,550**	0	310	1,426	2,054	0	1,109	2,479	3,107
33,550	**33,600**	0	302	1,415	2,044	0	1,101	2,468	3,097
33,600	**33,650**	0	294	1,405	2,033	0	1,093	2,458	3,086
33,650	**33,700**	0	286	1,394	2,023	0	1,085	2,447	3,076
33,700	**33,750**	0	278	1,384	2,012	0	1,077	2,437	3,065
33,750	**33,800**	0	270	1,373	2,002	0	1,069	2,426	3,055
33,800	**33,850**	0	262	1,363	1,991	0	1,061	2,416	3,044
33,850	**33,900**	0	254	1,352	1,980	0	1,053	2,405	3,033
33,900	**33,950**	0	246	1,341	1,970	0	1,045	2,394	3,023
33,950	**34,000**	0	238	1,331	1,959	0	1,037	2,384	3,012
34,000	**34,050**	0	230	1,320	1,949	0	1,029	2,373	3,002
34,050	**34,100**	0	222	1,310	1,938	0	1,021	2,363	2,991
34,100	**34,150**	0	214	1,299	1,928	0	1,013	2,352	2,981
34,150	**34,200**	0	206	1,289	1,917	0	1,005	2,342	2,970
34,200	**34,250**	0	198	1,278	1,907	0	997	2,331	2,960
34,250	**34,300**	0	190	1,268	1,896	0	989	2,321	2,949
34,300	**34,350**	0	182	1,257	1,886	0	981	2,310	2,939
34,350	**34,400**	0	174	1,247	1,875	0	973	2,300	2,928
34,400	**34,450**	0	166	1,236	1,865	0	965	2,289	2,918
34,450	**34,500**	0	158	1,226	1,854	0	957	2,279	2,907
34,500	**34,550**	0	150	1,215	1,844	0	949	2,268	2,897
34,550	**34,600**	0	142	1,205	1,833	0	941	2,258	2,886
34,600	**34,650**	0	134	1,194	1,823	0	933	2,247	2,876
34,650	**34,700**	0	126	1,183	1,812	0	925	2,236	2,865
34,700	**34,750**	0	118	1,173	1,801	0	917	2,226	2,854
34,750	**34,800**	0	110	1,162	1,791	0	909	2,215	2,844
34,800	**34,850**	0	102	1,152	1,780	0	901	2,205	2,833
34,850	**34,900**	0	94	1,141	1,770	0	893	2,194	2,823
34,900	**34,950**	0	86	1,131	1,759	0	885	2,184	2,812
34,950	**35,000**	0	78	1,120	1,749	0	877	2,173	2,802

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
35,000	**35,050**	0	70	1,110	1,738	0	869	2,163	2,791
35,050	**35,100**	0	62	1,099	1,728	0	861	2,152	2,781
35,100	**35,150**	0	54	1,089	1,717	0	853	2,142	2,770
35,150	**35,200**	0	46	1,078	1,707	0	845	2,131	2,760
35,200	**35,250**	0	38	1,068	1,696	0	837	2,121	2,749
35,250	**35,300**	0	30	1,057	1,686	0	829	2,110	2,739
35,300	**35,350**	0	22	1,047	1,675	0	821	2,100	2,728
35,350	**35,400**	0	14	1,036	1,665	0	813	2,089	2,718
35,400	**35,450**	0	6	1,026	1,654	0	805	2,079	2,707
35,450	**35,500**	0	*	1,015	1,644	0	797	2,068	2,697
35,500	**35,550**	0	0	1,004	1,633	0	789	2,057	2,686
35,550	**35,600**	0	0	994	1,622	0	781	2,047	2,675
35,600	**35,650**	0	0	983	1,612	0	773	2,036	2,665
35,650	**35,700**	0	0	973	1,601	0	765	2,026	2,654
35,700	**35,750**	0	0	962	1,591	0	757	2,015	2,644
35,750	**35,800**	0	0	952	1,580	0	749	2,005	2,633
35,800	**35,850**	0	0	941	1,570	0	741	1,994	2,623
35,850	**35,900**	0	0	931	1,559	0	733	1,984	2,612
35,900	**35,950**	0	0	920	1,549	0	725	1,973	2,602
35,950	**36,000**	0	0	910	1,538	0	717	1,963	2,591
36,000	**36,050**	0	0	899	1,528	0	709	1,952	2,581
36,050	**36,100**	0	0	889	1,517	0	701	1,942	2,570
36,100	**36,150**	0	0	878	1,507	0	693	1,931	2,560
36,150	**36,200**	0	0	868	1,496	0	685	1,921	2,549
36,200	**36,250**	0	0	857	1,486	0	677	1,910	2,539
36,250	**36,300**	0	0	847	1,475	0	669	1,900	2,528
36,300	**36,350**	0	0	836	1,465	0	661	1,889	2,518
36,350	**36,400**	0	0	825	1,454	0	653	1,878	2,507
36,400	**36,450**	0	0	815	1,443	0	645	1,868	2,496
36,450	**36,500**	0	0	804	1,433	0	637	1,857	2,486
36,500	**36,550**	0	0	794	1,422	0	629	1,847	2,475
36,550	**36,600**	0	0	783	1,412	0	621	1,836	2,465
36,600	**36,650**	0	0	773	1,401	0	613	1,826	2,454
36,650	**36,700**	0	0	762	1,391	0	605	1,815	2,444
36,700	**36,750**	0	0	752	1,380	0	597	1,805	2,433
36,750	**36,800**	0	0	741	1,370	0	589	1,794	2,423
36,800	**36,850**	0	0	731	1,359	0	581	1,784	2,412
36,850	**36,900**	0	0	720	1,349	0	573	1,773	2,402
36,900	**36,950**	0	0	710	1,338	0	565	1,763	2,391
36,950	**37,000**	0	0	699	1,328	0	557	1,752	2,381
37,000	**37,050**	0	0	689	1,317	0	549	1,742	2,370
37,050	**37,100**	0	0	678	1,307	0	541	1,731	2,360
37,100	**37,150**	0	0	668	1,296	0	533	1,721	2,349
37,150	**37,200**	0	0	657	1,285	0	525	1,710	2,338
37,200	**37,250**	0	0	646	1,275	0	517	1,699	2,328
37,250	**37,300**	0	0	636	1,264	0	509	1,689	2,317
37,300	**37,350**	0	0	625	1,254	0	501	1,678	2,307
37,350	**37,400**	0	0	615	1,243	0	493	1,668	2,296
37,400	**37,450**	0	0	604	1,233	0	485	1,657	2,286
37,450	**37,500**	0	0	594	1,222	0	477	1,647	2,275
37,500	**37,550**	0	0	583	1,212	0	469	1,636	2,265
37,550	**37,600**	0	0	573	1,201	0	461	1,626	2,254
37,600	**37,650**	0	0	562	1,191	0	453	1,615	2,244
37,650	**37,700**	0	0	552	1,180	0	445	1,605	2,233
37,700	**37,750**	0	0	541	1,170	0	437	1,594	2,223

*If the amount you are looking up from the worksheet is at least $35,450 but less than $ $35,463, your credit is $1. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
37,750	**37,800**	0	0	531	1,159	0	429	1,584	2,212
37,800	**37,850**	0	0	520	1,149	0	421	1,573	2,202
37,850	**37,900**	0	0	510	1,138	0	413	1,563	2,191
37,900	**37,950**	0	0	499	1,128	0	406	1,552	2,181
37,950	**38,000**	0	0	489	1,117	0	398	1,542	2,170
38,000	**38,050**	0	0	478	1,106	0	390	1,531	2,159
38,050	**38,100**	0	0	467	1,096	0	382	1,520	2,149
38,100	**38,150**	0	0	457	1,085	0	374	1,510	2,138
38,150	**38,200**	0	0	446	1,075	0	366	1,499	2,128
38,200	**38,250**	0	0	436	1,064	0	358	1,489	2,117
38,250	**38,300**	0	0	425	1,054	0	350	1,478	2,107
38,300	**38,350**	0	0	415	1,043	0	342	1,468	2,096
38,350	**38,400**	0	0	404	1,033	0	334	1,457	2,086
38,400	**38,450**	0	0	394	1,022	0	326	1,447	2,075
38,450	**38,500**	0	0	383	1,012	0	318	1,436	2,065
38,500	**38,550**	0	0	373	1,001	0	310	1,426	2,054
38,550	**38,600**	0	0	362	991	0	302	1,415	2,044
38,600	**38,650**	0	0	352	980	0	294	1,405	2,033
38,650	**38,700**	0	0	341	970	0	286	1,394	2,023
38,700	**38,750**	0	0	331	959	0	278	1,384	2,012
38,750	**38,800**	0	0	320	949	0	270	1,373	2,002
38,800	**38,850**	0	0	310	938	0	262	1,363	1,991
38,850	**38,900**	0	0	299	927	0	254	1,352	1,980
38,900	**38,950**	0	0	288	917	0	246	1,341	1,970
38,950	**39,000**	0	0	278	906	0	238	1,331	1,959
39,000	**39,050**	0	0	267	896	0	230	1,320	1,949
39,050	**39,100**	0	0	257	885	0	222	1,310	1,938
39,100	**39,150**	0	0	246	875	0	214	1,299	1,928
39,150	**39,200**	0	0	236	864	0	206	1,289	1,917
39,200	**39,250**	0	0	225	854	0	198	1,278	1,907
39,250	**39,300**	0	0	215	843	0	190	1,268	1,896
39,300	**39,350**	0	0	204	833	0	182	1,257	1,886
39,350	**39,400**	0	0	194	822	0	174	1,247	1,875
39,400	**39,450**	0	0	183	812	0	166	1,236	1,865
39,450	**39,500**	0	0	173	801	0	158	1,226	1,854
39,500	**39,550**	0	0	162	791	0	150	1,215	1,844
39,550	**39,600**	0	0	152	780	0	142	1,205	1,833
39,600	**39,650**	0	0	141	770	0	134	1,194	1,823
39,650	**39,700**	0	0	130	759	0	126	1,183	1,812
39,700	**39,750**	0	0	120	748	0	118	1,173	1,801
39,750	**39,800**	0	0	109	738	0	110	1,162	1,791
39,800	**39,850**	0	0	99	727	0	102	1,152	1,780
39,850	**39,900**	0	0	88	717	0	94	1,141	1,770
39,900	**39,950**	0	0	78	706	0	86	1,131	1,759
39,950	**40,000**	0	0	67	696	0	78	1,120	1,749
40,000	**40,050**	0	0	57	685	0	70	1,110	1,738
40,050	**40,100**	0	0	46	675	0	62	1,099	1,728
40,100	**40,150**	0	0	36	664	0	54	1,089	1,717
40,150	**40,200**	0	0	25	654	0	46	1,078	1,707
40,200	**40,250**	0	0	15	643	0	38	1,068	1,696
40,250	**40,300**	0	0	*	633	0	30	1,057	1,686
40,300	**40,350**	0	0	0	622	0	22	1,047	1,675
40,350	**40,400**	0	0	0	612	0	14	1,036	1,665
40,400	**40,450**	0	0	0	601	0	6	1,026	1,654
40,450	**40,500**	0	0	0	591	0	**	1,015	1,644

*If the amount you are looking up from the worksheet is at least $40,250 but less than $40,295, your credit is $5. Otherwise, you cannot take the credit.
**If the amount you are looking up from the worksheet is at least $40,450 but less than $40,463, your credit is $1. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
40,500	**40,550**	0	0	0	580	0	0	1,004	1,633
40,550	**40,600**	0	0	0	569	0	0	994	1,622
40,600	**40,650**	0	0	0	559	0	0	983	1,612
40,650	**40,700**	0	0	0	548	0	0	973	1,601
40,700	**40,750**	0	0	0	538	0	0	962	1,591
40,750	**40,800**	0	0	0	527	0	0	952	1,580
40,800	**40,850**	0	0	0	517	0	0	941	1,570
40,850	**40,900**	0	0	0	506	0	0	931	1,559
40,900	**40,950**	0	0	0	496	0	0	920	1,549
40,950	**41,000**	0	0	0	485	0	0	910	1,538
41,000	**41,050**	0	0	0	475	0	0	899	1,528
41,050	**41,100**	0	0	0	464	0	0	889	1,517
41,100	**41,150**	0	0	0	454	0	0	878	1,507
41,150	**41,200**	0	0	0	443	0	0	868	1,496
41,200	**41,250**	0	0	0	433	0	0	857	1,486
41,250	**41,300**	0	0	0	422	0	0	847	1,475
41,300	**41,350**	0	0	0	412	0	0	836	1,465
41,350	**41,400**	0	0	0	401	0	0	825	1,454
41,400	**41,450**	0	0	0	390	0	0	815	1,443
41,450	**41,500**	0	0	0	380	0	0	804	1,433
41,500	**41,550**	0	0	0	369	0	0	794	1,422
41,550	**41,600**	0	0	0	359	0	0	783	1,412
41,600	**41,650**	0	0	0	348	0	0	773	1,401
41,650	**41,700**	0	0	0	338	0	0	762	1,391
41,700	**41,750**	0	0	0	327	0	0	752	1,380
41,750	**41,800**	0	0	0	317	0	0	741	1,370
41,800	**41,850**	0	0	0	306	0	0	731	1,359
41,850	**41,900**	0	0	0	296	0	0	720	1,349
41,900	**41,950**	0	0	0	285	0	0	710	1,338
41,950	**42,000**	0	0	0	275	0	0	699	1,328
42,000	**42,050**	0	0	0	264	0	0	689	1,317
42,050	**42,100**	0	0	0	254	0	0	678	1,307
42,100	**42,150**	0	0	0	243	0	0	668	1,296
42,150	**42,200**	0	0	0	232	0	0	657	1,285
42,200	**42,250**	0	0	0	222	0	0	646	1,275
42,250	**42,300**	0	0	0	211	0	0	636	1,264
42,300	**42,350**	0	0	0	201	0	0	625	1,254
42,350	**42,400**	0	0	0	190	0	0	615	1,243
42,400	**42,450**	0	0	0	180	0	0	604	1,233
42,450	**42,500**	0	0	0	169	0	0	594	1,222
42,500	**42,550**	0	0	0	159	0	0	583	1,212
42,550	**42,600**	0	0	0	148	0	0	573	1,201
42,600	**42,650**	0	0	0	138	0	0	562	1,191
42,650	**42,700**	0	0	0	127	0	0	552	1,180
42,700	**42,750**	0	0	0	117	0	0	541	1,170
42,750	**42,800**	0	0	0	106	0	0	531	1,159
42,800	**42,850**	0	0	0	96	0	0	520	1,149
42,850	**42,900**	0	0	0	85	0	0	510	1,138
42,900	**42,950**	0	0	0	75	0	0	499	1,128
42,950	**43,000**	0	0	0	64	0	0	489	1,117
43,000	**43,050**	0	0	0	53	0	0	478	1,106
43,050	**43,100**	0	0	0	43	0	0	467	1,096
43,100	**43,150**	0	0	0	32	0	0	457	1,085
43,150	**43,200**	0	0	0	22	0	0	446	1,075
43,200	**43,250**	0	0	0	11	0	0	436	1,064

2009 Earned Income Credit (EIC) Table–*Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
43,250	**43,300**	0	0	0	*	0	0	425	1,054
43,300	**43,350**	0	0	0	0	0	0	415	1,043
43,350	**43,400**	0	0	0	0	0	0	404	1,033
43,400	**43,450**	0	0	0	0	0	0	394	1,022
43,450	**43,500**	0	0	0	0	0	0	383	1,012
43,500	**43,550**	0	0	0	0	0	0	373	1,001
43,550	**43,600**	0	0	0	0	0	0	362	991
43,600	**43,650**	0	0	0	0	0	0	352	980
43,650	**43,700**	0	0	0	0	0	0	341	970
43,700	**43,750**	0	0	0	0	0	0	331	959
43,750	**43,800**	0	0	0	0	0	0	320	949
43,800	**43,850**	0	0	0	0	0	0	310	938
43,850	**43,900**	0	0	0	0	0	0	299	927
43,900	**43,950**	0	0	0	0	0	0	288	917
43,950	**44,000**	0	0	0	0	0	0	278	906
44,000	**44,050**	0	0	0	0	0	0	267	896
44,050	**44,100**	0	0	0	0	0	0	257	885
44,100	**44,150**	0	0	0	0	0	0	246	875
44,150	**44,200**	0	0	0	0	0	0	236	864
44,200	**44,250**	0	0	0	0	0	0	225	854
44,250	**44,300**	0	0	0	0	0	0	215	843
44,300	**44,350**	0	0	0	0	0	0	204	833
44,350	**44,400**	0	0	0	0	0	0	194	822
44,400	**44,450**	0	0	0	0	0	0	183	812
44,450	**44,500**	0	0	0	0	0	0	173	801
44,500	**44,550**	0	0	0	0	0	0	162	791
44,550	**44,600**	0	0	0	0	0	0	152	780
44,600	**44,650**	0	0	0	0	0	0	141	770
44,650	**44,700**	0	0	0	0	0	0	130	759
44,700	**44,750**	0	0	0	0	0	0	120	748
44,750	**44,800**	0	0	0	0	0	0	109	738
44,800	**44,850**	0	0	0	0	0	0	99	727
44,850	**44,900**	0	0	0	0	0	0	88	717
44,900	**44,950**	0	0	0	0	0	0	78	706
44,950	**45,000**	0	0	0	0	0	0	67	696
45,000	**45,050**	0	0	0	0	0	0	57	685
45,050	**45,100**	0	0	0	0	0	0	46	675
45,100	**45,150**	0	0	0	0	0	0	36	664
45,150	**45,200**	0	0	0	0	0	0	25	654
45,200	**45,250**	0	0	0	0	0	0	15	643
45,250	**45,300**	0	0	0	0	0	0	**	633
45,300	**45,350**	0	0	0	0	0	0	0	622
45,350	**45,400**	0	0	0	0	0	0	0	612
45,400	**45,450**	0	0	0	0	0	0	0	601
45,450	**45,500**	0	0	0	0	0	0	0	591
45,500	**45,550**	0	0	0	0	0	0	0	580
45,550	**45,600**	0	0	0	0	0	0	0	569
45,600	**45,650**	0	0	0	0	0	0	0	559
45,650	**45,700**	0	0	0	0	0	0	0	548
45,700	**45,750**	0	0	0	0	0	0	0	538
45,750	**45,800**	0	0	0	0	0	0	0	527
45,800	**45,850**	0	0	0	0	0	0	0	517
45,850	**45,900**	0	0	0	0	0	0	0	506
45,900	**45,950**	0	0	0	0	0	0	0	496
45,950	**46,000**	0	0	0	0	0	0	0	485

*If the amount you are looking up from the worksheet is at least $43,250 but less than $43,279, your credit is $3. Otherwise, you cannot take the credit.
**If the amount you are looking up from the worksheet is at least $45,250 but less than $45,295, your credit is $5. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table– *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
46,000	**46,050**	0	0	0	0	0	0	0	475
46,050	**46,100**	0	0	0	0	0	0	0	464
46,100	**46,150**	0	0	0	0	0	0	0	454
46,150	**46,200**	0	0	0	0	0	0	0	443
46,200	**46,250**	0	0	0	0	0	0	0	433
46,250	**46,300**	0	0	0	0	0	0	0	422
46,300	**46,350**	0	0	0	0	0	0	0	412
46,350	**46,400**	0	0	0	0	0	0	0	401
46,400	**46,450**	0	0	0	0	0	0	0	390
46,450	**46,500**	0	0	0	0	0	0	0	380
46,500	**46,550**	0	0	0	0	0	0	0	369
46,550	**46,600**	0	0	0	0	0	0	0	359
46,600	**46,650**	0	0	0	0	0	0	0	348
46,650	**46,700**	0	0	0	0	0	0	0	338
46,700	**46,750**	0	0	0	0	0	0	0	327
46,750	**46,800**	0	0	0	0	0	0	0	317
46,800	**46,850**	0	0	0	0	0	0	0	306
46,850	**46,900**	0	0	0	0	0	0	0	296
46,900	**46,950**	0	0	0	0	0	0	0	285
46,950	**47,000**	0	0	0	0	0	0	0	275
47,000	**47,050**	0	0	0	0	0	0	0	264
47,050	**47,100**	0	0	0	0	0	0	0	254
47,100	**47,150**	0	0	0	0	0	0	0	243
47,150	**47,200**	0	0	0	0	0	0	0	232
47,200	**47,250**	0	0	0	0	0	0	0	222
47,250	**47,300**	0	0	0	0	0	0	0	211
47,300	**47,350**	0	0	0	0	0	0	0	201
47,350	**47,400**	0	0	0	0	0	0	0	190
47,400	**47,450**	0	0	0	0	0	0	0	180
47,450	**47,500**	0	0	0	0	0	0	0	169
47,500	**47,550**	0	0	0	0	0	0	0	159
47,550	**47,600**	0	0	0	0	0	0	0	148
47,600	**47,650**	0	0	0	0	0	0	0	138
47,650	**47,700**	0	0	0	0	0	0	0	127
47,700	**47,750**	0	0	0	0	0	0	0	117
47,750	**47,800**	0	0	0	0	0	0	0	106
47,800	**47,850**	0	0	0	0	0	0	0	96
47,850	**47,900**	0	0	0	0	0	0	0	85
47,900	**47,950**	0	0	0	0	0	0	0	75
47,950	**48,000**	0	0	0	0	0	0	0	64
48,000	**48,050**	0	0	0	0	0	0	0	53
48,050	**48,100**	0	0	0	0	0	0	0	43
48,100	**48,150**	0	0	0	0	0	0	0	32
48,150	**48,200**	0	0	0	0	0	0	0	22
48,200	**48,250**	0	0	0	0	0	0	0	11
48,250	**48,279**	0	0	0	0	0	0	0	3

STUDENT NOTES

2009 Tax Table

See the instructions for line 44 that begin on page 37 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is $25,300. First, they find the $25,300 – 25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,964. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
25,200	25,250	3,383	2,981	3,383	3,211
25,250	25,300	3,390	2,989	3,390	3,219
25,300	25,350	3,398	2,996	3,398	3,226
25,350	25,400	3,405	3,004	3,405	3,234

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

* This column must also be used by a qualifying widow(er).

2009 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
8,000					
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	839	838	839	838
8,400	8,450	846	843	846	843
8,450	8,500	854	848	854	848
8,500	8,550	861	853	861	853
8,550	8,600	869	858	869	858
8,600	8,650	876	863	876	863
8,650	8,700	884	868	884	868
8,700	8,750	891	873	891	873
8,750	8,800	899	878	899	878
8,800	8,850	906	883	906	883
8,850	8,900	914	888	914	888
8,900	8,950	921	893	921	893
8,950	9,000	929	898	929	898
9,000					
9,000	9,050	936	903	936	903
9,050	9,100	944	908	944	908
9,100	9,150	951	913	951	913
9,150	9,200	959	918	959	918
9,200	9,250	966	923	966	923
9,250	9,300	974	928	974	928
9,300	9,350	981	933	981	933
9,350	9,400	989	938	989	938
9,400	9,450	996	943	996	943
9,450	9,500	1,004	948	1,004	948
9,500	9,550	1,011	953	1,011	953
9,550	9,600	1,019	958	1,019	958
9,600	9,650	1,026	963	1,026	963
9,650	9,700	1,034	968	1,034	968
9,700	9,750	1,041	973	1,041	973
9,750	9,800	1,049	978	1,049	978
9,800	9,850	1,056	983	1,056	983
9,850	9,900	1,064	988	1,064	988
9,900	9,950	1,071	993	1,071	993
9,950	10,000	1,079	998	1,079	998
10,000					
10,000	10,050	1,086	1,003	1,086	1,003
10,050	10,100	1,094	1,008	1,094	1,008
10,100	10,150	1,101	1,013	1,101	1,013
10,150	10,200	1,109	1,018	1,109	1,018
10,200	10,250	1,116	1,023	1,116	1,023
10,250	10,300	1,124	1,028	1,124	1,028
10,300	10,350	1,131	1,033	1,131	1,033
10,350	10,400	1,139	1,038	1,139	1,038
10,400	10,450	1,146	1,043	1,146	1,043
10,450	10,500	1,154	1,048	1,154	1,048
10,500	10,550	1,161	1,053	1,161	1,053
10,550	10,600	1,169	1,058	1,169	1,058
10,600	10,650	1,176	1,063	1,176	1,063
10,650	10,700	1,184	1,068	1,184	1,068
10,700	10,750	1,191	1,073	1,191	1,073
10,750	10,800	1,199	1,078	1,199	1,078
10,800	10,850	1,206	1,083	1,206	1,083
10,850	10,900	1,214	1,088	1,214	1,088
10,900	10,950	1,221	1,093	1,221	1,093
10,950	11,000	1,229	1,098	1,229	1,098

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
11,000					
11,000	11,050	1,236	1,103	1,236	1,103
11,050	11,100	1,244	1,108	1,244	1,108
11,100	11,150	1,251	1,113	1,251	1,113
11,150	11,200	1,259	1,118	1,259	1,118
11,200	11,250	1,266	1,123	1,266	1,123
11,250	11,300	1,274	1,128	1,274	1,128
11,300	11,350	1,281	1,133	1,281	1,133
11,350	11,400	1,289	1,138	1,289	1,138
11,400	11,450	1,296	1,143	1,296	1,143
11,450	11,500	1,304	1,148	1,304	1,148
11,500	11,550	1,311	1,153	1,311	1,153
11,550	11,600	1,319	1,158	1,319	1,158
11,600	11,650	1,326	1,163	1,326	1,163
11,650	11,700	1,334	1,168	1,334	1,168
11,700	11,750	1,341	1,173	1,341	1,173
11,750	11,800	1,349	1,178	1,349	1,178
11,800	11,850	1,356	1,183	1,356	1,183
11,850	11,900	1,364	1,188	1,364	1,188
11,900	11,950	1,371	1,193	1,371	1,193
11,950	12,000	1,379	1,198	1,379	1,199
12,000					
12,000	12,050	1,386	1,203	1,386	1,206
12,050	12,100	1,394	1,208	1,394	1,214
12,100	12,150	1,401	1,213	1,401	1,221
12,150	12,200	1,409	1,218	1,409	1,229
12,200	12,250	1,416	1,223	1,416	1,236
12,250	12,300	1,424	1,228	1,424	1,244
12,300	12,350	1,431	1,233	1,431	1,251
12,350	12,400	1,439	1,238	1,439	1,259
12,400	12,450	1,446	1,243	1,446	1,266
12,450	12,500	1,454	1,248	1,454	1,274
12,500	12,550	1,461	1,253	1,461	1,281
12,550	12,600	1,469	1,258	1,469	1,289
12,600	12,650	1,476	1,263	1,476	1,296
12,650	12,700	1,484	1,268	1,484	1,304
12,700	12,750	1,491	1,273	1,491	1,311
12,750	12,800	1,499	1,278	1,499	1,319
12,800	12,850	1,506	1,283	1,506	1,326
12,850	12,900	1,514	1,288	1,514	1,334
12,900	12,950	1,521	1,293	1,521	1,341
12,950	13,000	1,529	1,298	1,529	1,349
13,000					
13,000	13,050	1,536	1,303	1,536	1,356
13,050	13,100	1,544	1,308	1,544	1,364
13,100	13,150	1,551	1,313	1,551	1,371
13,150	13,200	1,559	1,318	1,559	1,379
13,200	13,250	1,566	1,323	1,566	1,386
13,250	13,300	1,574	1,328	1,574	1,394
13,300	13,350	1,581	1,333	1,581	1,401
13,350	13,400	1,589	1,338	1,589	1,409
13,400	13,450	1,596	1,343	1,596	1,416
13,450	13,500	1,604	1,348	1,604	1,424
13,500	13,550	1,611	1,353	1,611	1,431
13,550	13,600	1,619	1,358	1,619	1,439
13,600	13,650	1,626	1,363	1,626	1,446
13,650	13,700	1,634	1,368	1,634	1,454
13,700	13,750	1,641	1,373	1,641	1,461
13,750	13,800	1,649	1,378	1,649	1,469
13,800	13,850	1,656	1,383	1,656	1,476
13,850	13,900	1,664	1,388	1,664	1,484
13,900	13,950	1,671	1,393	1,671	1,491
13,950	14,000	1,679	1,398	1,679	1,499

* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
14,000					
14,000	**14,050**	1,686	1,403	1,686	1,506
14,050	**14,100**	1,694	1,408	1,694	1,514
14,100	**14,150**	1,701	1,413	1,701	1,521
14,150	**14,200**	1,709	1,418	1,709	1,529
14,200	**14,250**	1,716	1,423	1,716	1,536
14,250	**14,300**	1,724	1,428	1,724	1,544
14,300	**14,350**	1,731	1,433	1,731	1,551
14,350	**14,400**	1,739	1,438	1,739	1,559
14,400	**14,450**	1,746	1,443	1,746	1,566
14,450	**14,500**	1,754	1,448	1,754	1,574
14,500	**14,550**	1,761	1,453	1,761	1,581
14,550	**14,600**	1,769	1,458	1,769	1,589
14,600	**14,650**	1,776	1,463	1,776	1,596
14,650	**14,700**	1,784	1,468	1,784	1,604
14,700	**14,750**	1,791	1,473	1,791	1,611
14,750	**14,800**	1,799	1,478	1,799	1,619
14,800	**14,850**	1,806	1,483	1,806	1,626
14,850	**14,900**	1,814	1,488	1,814	1,634
14,900	**14,950**	1,821	1,493	1,821	1,641
14,950	**15,000**	1,829	1,498	1,829	1,649
15,000					
15,000	**15,050**	1,836	1,503	1,836	1,656
15,050	**15,100**	1,844	1,508	1,844	1,664
15,100	**15,150**	1,851	1,513	1,851	1,671
15,150	**15,200**	1,859	1,518	1,859	1,679
15,200	**15,250**	1,866	1,523	1,866	1,686
15,250	**15,300**	1,874	1,528	1,874	1,694
15,300	**15,350**	1,881	1,533	1,881	1,701
15,350	**15,400**	1,889	1,538	1,889	1,709
15,400	**15,450**	1,896	1,543	1,896	1,716
15,450	**15,500**	1,904	1,548	1,904	1,724
15,500	**15,550**	1,911	1,553	1,911	1,731
15,550	**15,600**	1,919	1,558	1,919	1,739
15,600	**15,650**	1,926	1,563	1,926	1,746
15,650	**15,700**	1,934	1,568	1,934	1,754
15,700	**15,750**	1,941	1,573	1,941	1,761
15,750	**15,800**	1,949	1,578	1,949	1,769
15,800	**15,850**	1,956	1,583	1,956	1,776
15,850	**15,900**	1,964	1,588	1,964	1,784
15,900	**15,950**	1,971	1,593	1,971	1,791
15,950	**16,000**	1,979	1,598	1,979	1,799
16,000					
16,000	**16,050**	1,986	1,603	1,986	1,806
16,050	**16,100**	1,994	1,608	1,994	1,814
16,100	**16,150**	2,001	1,613	2,001	1,821
16,150	**16,200**	2,009	1,618	2,009	1,829
16,200	**16,250**	2,016	1,623	2,016	1,836
16,250	**16,300**	2,024	1,628	2,024	1,844
16,300	**16,350**	2,031	1,633	2,031	1,851
16,350	**16,400**	2,039	1,638	2,039	1,859
16,400	**16,450**	2,046	1,643	2,046	1,866
16,450	**16,500**	2,054	1,648	2,054	1,874
16,500	**16,550**	2,061	1,653	2,061	1,881
16,550	**16,600**	2,069	1,658	2,069	1,889
16,600	**16,650**	2,076	1,663	2,076	1,896
16,650	**16,700**	2,084	1,668	2,084	1,904
16,700	**16,750**	2,091	1,674	2,091	1,911
16,750	**16,800**	2,099	1,681	2,099	1,919
16,800	**16,850**	2,106	1,689	2,106	1,926
16,850	**16,900**	2,114	1,696	2,114	1,934
16,900	**16,950**	2,121	1,704	2,121	1,941
16,950	**17,000**	2,129	1,711	2,129	1,949

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
17,000					
17,000	**17,050**	2,136	1,719	2,136	1,956
17,050	**17,100**	2,144	1,726	2,144	1,964
17,100	**17,150**	2,151	1,734	2,151	1,971
17,150	**17,200**	2,159	1,741	2,159	1,979
17,200	**17,250**	2,166	1,749	2,166	1,986
17,250	**17,300**	2,174	1,756	2,174	1,994
17,300	**17,350**	2,181	1,764	2,181	2,001
17,350	**17,400**	2,189	1,771	2,189	2,009
17,400	**17,450**	2,196	1,779	2,196	2,016
17,450	**17,500**	2,204	1,786	2,204	2,024
17,500	**17,550**	2,211	1,794	2,211	2,031
17,550	**17,600**	2,219	1,801	2,219	2,039
17,600	**17,650**	2,226	1,809	2,226	2,046
17,650	**17,700**	2,234	1,816	2,234	2,054
17,700	**17,750**	2,241	1,824	2,241	2,061
17,750	**17,800**	2,249	1,831	2,249	2,069
17,800	**17,850**	2,256	1,839	2,256	2,076
17,850	**17,900**	2,264	1,846	2,264	2,084
17,900	**17,950**	2,271	1,854	2,271	2,091
17,950	**18,000**	2,279	1,861	2,279	2,099
18,000					
18,000	**18,050**	2,286	1,869	2,286	2,106
18,050	**18,100**	2,294	1,876	2,294	2,114
18,100	**18,150**	2,301	1,884	2,301	2,121
18,150	**18,200**	2,309	1,891	2,309	2,129
18,200	**18,250**	2,316	1,899	2,316	2,136
18,250	**18,300**	2,324	1,906	2,324	2,144
18,300	**18,350**	2,331	1,914	2,331	2,151
18,350	**18,400**	2,339	1,921	2,339	2,159
18,400	**18,450**	2,346	1,929	2,346	2,166
18,450	**18,500**	2,354	1,936	2,354	2,174
18,500	**18,550**	2,361	1,944	2,361	2,181
18,550	**18,600**	2,369	1,951	2,369	2,189
18,600	**18,650**	2,376	1,959	2,376	2,196
18,650	**18,700**	2,384	1,966	2,384	2,204
18,700	**18,750**	2,391	1,974	2,391	2,211
18,750	**18,800**	2,399	1,981	2,399	2,219
18,800	**18,850**	2,406	1,989	2,406	2,226
18,850	**18,900**	2,414	1,996	2,414	2,234
18,900	**18,950**	2,421	2,004	2,421	2,241
18,950	**19,000**	2,429	2,011	2,429	2,249
19,000					
19,000	**19,050**	2,436	2,019	2,436	2,256
19,050	**19,100**	2,444	2,026	2,444	2,264
19,100	**19,150**	2,451	2,034	2,451	2,271
19,150	**19,200**	2,459	2,041	2,459	2,279
19,200	**19,250**	2,466	2,049	2,466	2,286
19,250	**19,300**	2,474	2,056	2,474	2,294
19,300	**19,350**	2,481	2,064	2,481	2,301
19,350	**19,400**	2,489	2,071	2,489	2,309
19,400	**19,450**	2,496	2,079	2,496	2,316
19,450	**19,500**	2,504	2,086	2,504	2,324
19,500	**19,550**	2,511	2,094	2,511	2,331
19,550	**19,600**	2,519	2,101	2,519	2,339
19,600	**19,650**	2,526	2,109	2,526	2,346
19,650	**19,700**	2,534	2,116	2,534	2,354
19,700	**19,750**	2,541	2,124	2,541	2,361
19,750	**19,800**	2,549	2,131	2,549	2,369
19,800	**19,850**	2,556	2,139	2,556	2,376
19,850	**19,900**	2,564	2,146	2,564	2,384
19,900	**19,950**	2,571	2,154	2,571	2,391
19,950	**20,000**	2,579	2,161	2,579	2,399

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
20,000					
20,000	**20,050**	2,586	2,169	2,586	2,406
20,050	**20,100**	2,594	2,176	2,594	2,414
20,100	**20,150**	2,601	2,184	2,601	2,421
20,150	**20,200**	2,609	2,191	2,609	2,429
20,200	**20,250**	2,616	2,199	2,616	2,436
20,250	**20,300**	2,624	2,206	2,624	2,444
20,300	**20,350**	2,631	2,214	2,631	2,451
20,350	**20,400**	2,639	2,221	2,639	2,459
20,400	**20,450**	2,646	2,229	2,646	2,466
20,450	**20,500**	2,654	2,236	2,654	2,474
20,500	**20,550**	2,661	2,244	2,661	2,481
20,550	**20,600**	2,669	2,251	2,669	2,489
20,600	**20,650**	2,676	2,259	2,676	2,496
20,650	**20,700**	2,684	2,266	2,684	2,504
20,700	**20,750**	2,691	2,274	2,691	2,511
20,750	**20,800**	2,699	2,281	2,699	2,519
20,800	**20,850**	2,706	2,289	2,706	2,526
20,850	**20,900**	2,714	2,296	2,714	2,534
20,900	**20,950**	2,721	2,304	2,721	2,541
20,950	**21,000**	2,729	2,311	2,729	2,549
21,000					
21,000	**21,050**	2,736	2,319	2,736	2,556
21,050	**21,100**	2,744	2,326	2,744	2,564
21,100	**21,150**	2,751	2,334	2,751	2,571
21,150	**21,200**	2,759	2,341	2,759	2,579
21,200	**21,250**	2,766	2,349	2,766	2,586
21,250	**21,300**	2,774	2,356	2,774	2,594
21,300	**21,350**	2,781	2,364	2,781	2,601
21,350	**21,400**	2,789	2,371	2,789	2,609
21,400	**21,450**	2,796	2,379	2,796	2,616
21,450	**21,500**	2,804	2,386	2,804	2,624
21,500	**21,550**	2,811	2,394	2,811	2,631
21,550	**21,600**	2,819	2,401	2,819	2,639
21,600	**21,650**	2,826	2,409	2,826	2,646
21,650	**21,700**	2,834	2,416	2,834	2,654
21,700	**21,750**	2,841	2,424	2,841	2,661
21,750	**21,800**	2,849	2,431	2,849	2,669
21,800	**21,850**	2,856	2,439	2,856	2,676
21,850	**21,900**	2,864	2,446	2,864	2,684
21,900	**21,950**	2,871	2,454	2,871	2,691
21,950	**22,000**	2,879	2,461	2,879	2,699
22,000					
22,000	**22,050**	2,886	2,469	2,886	2,706
22,050	**22,100**	2,894	2,476	2,894	2,714
22,100	**22,150**	2,901	2,484	2,901	2,721
22,150	**22,200**	2,909	2,491	2,909	2,729
22,200	**22,250**	2,916	2,499	2,916	2,736
22,250	**22,300**	2,924	2,506	2,924	2,744
22,300	**22,350**	2,931	2,514	2,931	2,751
22,350	**22,400**	2,939	2,521	2,939	2,759
22,400	**22,450**	2,946	2,529	2,946	2,766
22,450	**22,500**	2,954	2,536	2,954	2,774
22,500	**22,550**	2,961	2,544	2,961	2,781
22,550	**22,600**	2,969	2,551	2,969	2,789
22,600	**22,650**	2,976	2,559	2,976	2,796
22,650	**22,700**	2,984	2,566	2,984	2,804
22,700	**22,750**	2,991	2,574	2,991	2,811
22,750	**22,800**	2,999	2,581	2,999	2,819
22,800	**22,850**	3,006	2,589	3,006	2,826
22,850	**22,900**	3,014	2,596	3,014	2,834
22,900	**22,950**	3,021	2,604	3,021	2,841
22,950	**23,000**	3,029	2,611	3,029	2,849

* This column must also be used by a qualifying widow(er).

2009 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
23,000					
23,000	**23,050**	3,036	2,619	3,036	2,856
23,050	**23,100**	3,044	2,626	3,044	2,864
23,100	**23,150**	3,051	2,634	3,051	2,871
23,150	**23,200**	3,059	2,641	3,059	2,879
23,200	**23,250**	3,066	2,649	3,066	2,886
23,250	**23,300**	3,074	2,656	3,074	2,894
23,300	**23,350**	3,081	2,664	3,081	2,901
23,350	**23,400**	3,089	2,671	3,089	2,909
23,400	**23,450**	3,096	2,679	3,096	2,916
23,450	**23,500**	3,104	2,686	3,104	2,924
23,500	**23,550**	3,111	2,694	3,111	2,931
23,550	**23,600**	3,119	2,701	3,119	2,939
23,600	**23,650**	3,126	2,709	3,126	2,946
23,650	**23,700**	3,134	2,716	3,134	2,954
23,700	**23,750**	3,141	2,724	3,141	2,961
23,750	**23,800**	3,149	2,731	3,149	2,969
23,800	**23,850**	3,156	2,739	3,156	2,976
23,850	**23,900**	3,164	2,746	3,164	2,984
23,900	**23,950**	3,171	2,754	3,171	2,991
23,950	**24,000**	3,179	2,761	3,179	2,999
24,000					
24,000	**24,050**	3,186	2,769	3,186	3,006
24,050	**24,100**	3,194	2,776	3,194	3,014
24,100	**24,150**	3,201	2,784	3,201	3,021
24,150	**24,200**	3,209	2,791	3,209	3,029
24,200	**24,250**	3,216	2,799	3,216	3,036
24,250	**24,300**	3,224	2,806	3,224	3,044
24,300	**24,350**	3,231	2,814	3,231	3,051
24,350	**24,400**	3,239	2,821	3,239	3,059
24,400	**24,450**	3,246	2,829	3,246	3,066
24,450	**24,500**	3,254	2,836	3,254	3,074
24,500	**24,550**	3,261	2,844	3,261	3,081
24,550	**24,600**	3,269	2,851	3,269	3,089
24,600	**24,650**	3,276	2,859	3,276	3,096
24,650	**24,700**	3,284	2,866	3,284	3,104
24,700	**24,750**	3,291	2,874	3,291	3,111
24,750	**24,800**	3,299	2,881	3,299	3,119
24,800	**24,850**	3,306	2,889	3,306	3,126
24,850	**24,900**	3,314	2,896	3,314	3,134
24,900	**24,950**	3,321	2,904	3,321	3,141
24,950	**25,000**	3,329	2,911	3,329	3,149
25,000					
25,000	**25,050**	3,336	2,919	3,336	3,156
25,050	**25,100**	3,344	2,926	3,344	3,164
25,100	**25,150**	3,351	2,934	3,351	3,171
25,150	**25,200**	3,359	2,941	3,359	3,179
25,200	**25,250**	3,366	2,949	3,366	3,186
25,250	**25,300**	3,374	2,956	3,374	3,194
25,300	**25,350**	3,381	2,964	3,381	3,201
25,350	**25,400**	3,389	2,971	3,389	3,209
25,400	**25,450**	3,396	2,979	3,396	3,216
25,450	**25,500**	3,404	2,986	3,404	3,224
25,500	**25,550**	3,411	2,994	3,411	3,231
25,550	**25,600**	3,419	3,001	3,419	3,239
25,600	**25,650**	3,426	3,009	3,426	3,246
25,650	**25,700**	3,434	3,016	3,434	3,254
25,700	**25,750**	3,441	3,024	3,441	3,261
25,750	**25,800**	3,449	3,031	3,449	3,269
25,800	**25,850**	3,456	3,039	3,456	3,276
25,850	**25,900**	3,464	3,046	3,464	3,284
25,900	**25,950**	3,471	3,054	3,471	3,291
25,950	**26,000**	3,479	3,061	3,479	3,299

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
26,000					
26,000	**26,050**	3,486	3,069	3,486	3,306
26,050	**26,100**	3,494	3,076	3,494	3,314
26,100	**26,150**	3,501	3,084	3,501	3,321
26,150	**26,200**	3,509	3,091	3,509	3,329
26,200	**26,250**	3,516	3,099	3,516	3,336
26,250	**26,300**	3,524	3,106	3,524	3,344
26,300	**26,350**	3,531	3,114	3,531	3,351
26,350	**26,400**	3,539	3,121	3,539	3,359
26,400	**26,450**	3,546	3,129	3,546	3,366
26,450	**26,500**	3,554	3,136	3,554	3,374
26,500	**26,550**	3,561	3,144	3,561	3,381
26,550	**26,600**	3,569	3,151	3,569	3,389
26,600	**26,650**	3,576	3,159	3,576	3,396
26,650	**26,700**	3,584	3,166	3,584	3,404
26,700	**26,750**	3,591	3,174	3,591	3,411
26,750	**26,800**	3,599	3,181	3,599	3,419
26,800	**26,850**	3,606	3,189	3,606	3,426
26,850	**26,900**	3,614	3,196	3,614	3,434
26,900	**26,950**	3,621	3,204	3,621	3,441
26,950	**27,000**	3,629	3,211	3,629	3,449
27,000					
27,000	**27,050**	3,636	3,219	3,636	3,456
27,050	**27,100**	3,644	3,226	3,644	3,464
27,100	**27,150**	3,651	3,234	3,651	3,471
27,150	**27,200**	3,659	3,241	3,659	3,479
27,200	**27,250**	3,666	3,249	3,666	3,486
27,250	**27,300**	3,674	3,256	3,674	3,494
27,300	**27,350**	3,681	3,264	3,681	3,501
27,350	**27,400**	3,689	3,271	3,689	3,509
27,400	**27,450**	3,696	3,279	3,696	3,516
27,450	**27,500**	3,704	3,286	3,704	3,524
27,500	**27,550**	3,711	3,294	3,711	3,531
27,550	**27,600**	3,719	3,301	3,719	3,539
27,600	**27,650**	3,726	3,309	3,726	3,546
27,650	**27,700**	3,734	3,316	3,734	3,554
27,700	**27,750**	3,741	3,324	3,741	3,561
27,750	**27,800**	3,749	3,331	3,749	3,569
27,800	**27,850**	3,756	3,339	3,756	3,576
27,850	**27,900**	3,764	3,346	3,764	3,584
27,900	**27,950**	3,771	3,354	3,771	3,591
27,950	**28,000**	3,779	3,361	3,779	3,599
28,000					
28,000	**28,050**	3,786	3,369	3,786	3,606
28,050	**28,100**	3,794	3,376	3,794	3,614
28,100	**28,150**	3,801	3,384	3,801	3,621
28,150	**28,200**	3,809	3,391	3,809	3,629
28,200	**28,250**	3,816	3,399	3,816	3,636
28,250	**28,300**	3,824	3,406	3,824	3,644
28,300	**28,350**	3,831	3,414	3,831	3,651
28,350	**28,400**	3,839	3,421	3,839	3,659
28,400	**28,450**	3,846	3,429	3,846	3,666
28,450	**28,500**	3,854	3,436	3,854	3,674
28,500	**28,550**	3,861	3,444	3,861	3,681
28,550	**28,600**	3,869	3,451	3,869	3,689
28,600	**28,650**	3,876	3,459	3,876	3,696
28,650	**28,700**	3,884	3,466	3,884	3,704
28,700	**28,750**	3,891	3,474	3,891	3,711
28,750	**28,800**	3,899	3,481	3,899	3,719
28,800	**28,850**	3,906	3,489	3,906	3,726
28,850	**28,900**	3,914	3,496	3,914	3,734
28,900	**28,950**	3,921	3,504	3,921	3,741
28,950	**29,000**	3,929	3,511	3,929	3,749

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
29,000					
29,000	**29,050**	3,936	3,519	3,936	3,756
29,050	**29,100**	3,944	3,526	3,944	3,764
29,100	**29,150**	3,951	3,534	3,951	3,771
29,150	**29,200**	3,959	3,541	3,959	3,779
29,200	**29,250**	3,966	3,549	3,966	3,786
29,250	**29,300**	3,974	3,556	3,974	3,794
29,300	**29,350**	3,981	3,564	3,981	3,801
29,350	**29,400**	3,989	3,571	3,989	3,809
29,400	**29,450**	3,996	3,579	3,996	3,816
29,450	**29,500**	4,004	3,586	4,004	3,824
29,500	**29,550**	4,011	3,594	4,011	3,831
29,550	**29,600**	4,019	3,601	4,019	3,839
29,600	**29,650**	4,026	3,609	4,026	3,846
29,650	**29,700**	4,034	3,616	4,034	3,854
29,700	**29,750**	4,041	3,624	4,041	3,861
29,750	**29,800**	4,049	3,631	4,049	3,869
29,800	**29,850**	4,056	3,639	4,056	3,876
29,850	**29,900**	4,064	3,646	4,064	3,884
29,900	**29,950**	4,071	3,654	4,071	3,891
29,950	**30,000**	4,079	3,661	4,079	3,899
30,000					
30,000	**30,050**	4,086	3,669	4,086	3,906
30,050	**30,100**	4,094	3,676	4,094	3,914
30,100	**30,150**	4,101	3,684	4,101	3,921
30,150	**30,200**	4,109	3,691	4,109	3,929
30,200	**30,250**	4,116	3,699	4,116	3,936
30,250	**30,300**	4,124	3,706	4,124	3,944
30,300	**30,350**	4,131	3,714	4,131	3,951
30,350	**30,400**	4,139	3,721	4,139	3,959
30,400	**30,450**	4,146	3,729	4,146	3,966
30,450	**30,500**	4,154	3,736	4,154	3,974
30,500	**30,550**	4,161	3,744	4,161	3,981
30,550	**30,600**	4,169	3,751	4,169	3,989
30,600	**30,650**	4,176	3,759	4,176	3,996
30,650	**30,700**	4,184	3,766	4,184	4,004
30,700	**30,750**	4,191	3,774	4,191	4,011
30,750	**30,800**	4,199	3,781	4,199	4,019
30,800	**30,850**	4,206	3,789	4,206	4,026
30,850	**30,900**	4,214	3,796	4,214	4,034
30,900	**30,950**	4,221	3,804	4,221	4,041
30,950	**31,000**	4,229	3,811	4,229	4,049
31,000					
31,000	**31,050**	4,236	3,819	4,236	4,056
31,050	**31,100**	4,244	3,826	4,244	4,064
31,100	**31,150**	4,251	3,834	4,251	4,071
31,150	**31,200**	4,259	3,841	4,259	4,079
31,200	**31,250**	4,266	3,849	4,266	4,086
31,250	**31,300**	4,274	3,856	4,274	4,094
31,300	**31,350**	4,281	3,864	4,281	4,101
31,350	**31,400**	4,289	3,871	4,289	4,109
31,400	**31,450**	4,296	3,879	4,296	4,116
31,450	**31,500**	4,304	3,886	4,304	4,124
31,500	**31,550**	4,311	3,894	4,311	4,131
31,550	**31,600**	4,319	3,901	4,319	4,139
31,600	**31,650**	4,326	3,909	4,326	4,146
31,650	**31,700**	4,334	3,916	4,334	4,154
31,700	**31,750**	4,341	3,924	4,341	4,161
31,750	**31,800**	4,349	3,931	4,349	4,169
31,800	**31,850**	4,356	3,939	4,356	4,176
31,850	**31,900**	4,364	3,946	4,364	4,184
31,900	**31,950**	4,371	3,954	4,371	4,191
31,950	**32,000**	4,379	3,961	4,379	4,199

* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
32,000					
32,000	**32,050**	4,386	3,969	4,386	4,206
32,050	**32,100**	4,394	3,976	4,394	4,214
32,100	**32,150**	4,401	3,984	4,401	4,221
32,150	**32,200**	4,409	3,991	4,409	4,229
32,200	**32,250**	4,416	3,999	4,416	4,236
32,250	**32,300**	4,424	4,006	4,424	4,244
32,300	**32,350**	4,431	4,014	4,431	4,251
32,350	**32,400**	4,439	4,021	4,439	4,259
32,400	**32,450**	4,446	4,029	4,446	4,266
32,450	**32,500**	4,454	4,036	4,454	4,274
32,500	**32,550**	4,461	4,044	4,461	4,281
32,550	**32,600**	4,469	4,051	4,469	4,289
32,600	**32,650**	4,476	4,059	4,476	4,296
32,650	**32,700**	4,484	4,066	4,484	4,304
32,700	**32,750**	4,491	4,074	4,491	4,311
32,750	**32,800**	4,499	4,081	4,499	4,319
32,800	**32,850**	4,506	4,089	4,506	4,326
32,850	**32,900**	4,514	4,096	4,514	4,334
32,900	**32,950**	4,521	4,104	4,521	4,341
32,950	**33,000**	4,529	4,111	4,529	4,349
33,000					
33,000	**33,050**	4,536	4,119	4,536	4,356
33,050	**33,100**	4,544	4,126	4,544	4,364
33,100	**33,150**	4,551	4,134	4,551	4,371
33,150	**33,200**	4,559	4,141	4,559	4,379
33,200	**33,250**	4,566	4,149	4,566	4,386
33,250	**33,300**	4,574	4,156	4,574	4,394
33,300	**33,350**	4,581	4,164	4,581	4,401
33,350	**33,400**	4,589	4,171	4,589	4,409
33,400	**33,450**	4,596	4,179	4,596	4,416
33,450	**33,500**	4,604	4,186	4,604	4,424
33,500	**33,550**	4,611	4,194	4,611	4,431
33,550	**33,600**	4,619	4,201	4,619	4,439
33,600	**33,650**	4,626	4,209	4,626	4,446
33,650	**33,700**	4,634	4,216	4,634	4,454
33,700	**33,750**	4,641	4,224	4,641	4,461
33,750	**33,800**	4,649	4,231	4,649	4,469
33,800	**33,850**	4,656	4,239	4,656	4,476
33,850	**33,900**	4,664	4,246	4,664	4,484
33,900	**33,950**	4,671	4,254	4,671	4,491
33,950	**34,000**	4,681	4,261	4,681	4,499
34,000					
34,000	**34,050**	4,694	4,269	4,694	4,506
34,050	**34,100**	4,706	4,276	4,706	4,514
34,100	**34,150**	4,719	4,284	4,719	4,521
34,150	**34,200**	4,731	4,291	4,731	4,529
34,200	**34,250**	4,744	4,299	4,744	4,536
34,250	**34,300**	4,756	4,306	4,756	4,544
34,300	**34,350**	4,769	4,314	4,769	4,551
34,350	**34,400**	4,781	4,321	4,781	4,559
34,400	**34,450**	4,794	4,329	4,794	4,566
34,450	**34,500**	4,806	4,336	4,806	4,574
34,500	**34,550**	4,819	4,344	4,819	4,581
34,550	**34,600**	4,831	4,351	4,831	4,589
34,600	**34,650**	4,844	4,359	4,844	4,596
34,650	**34,700**	4,856	4,366	4,856	4,604
34,700	**34,750**	4,869	4,374	4,869	4,611
34,750	**34,800**	4,881	4,381	4,881	4,619
34,800	**34,850**	4,894	4,389	4,894	4,626
34,850	**34,900**	4,906	4,396	4,906	4,634
34,900	**34,950**	4,919	4,404	4,919	4,641
34,950	**35,000**	4,931	4,411	4,931	4,649

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
35,000					
35,000	**35,050**	4,944	4,419	4,944	4,656
35,050	**35,100**	4,956	4,426	4,956	4,664
35,100	**35,150**	4,969	4,434	4,969	4,671
35,150	**35,200**	4,981	4,441	4,981	4,679
35,200	**35,250**	4,994	4,449	4,994	4,686
35,250	**35,300**	5,006	4,456	5,006	4,694
35,300	**35,350**	5,019	4,464	5,019	4,701
35,350	**35,400**	5,031	4,471	5,031	4,709
35,400	**35,450**	5,044	4,479	5,044	4,716
35,450	**35,500**	5,056	4,486	5,056	4,724
35,500	**35,550**	5,069	4,494	5,069	4,731
35,550	**35,600**	5,081	4,501	5,081	4,739
35,600	**35,650**	5,094	4,509	5,094	4,746
35,650	**35,700**	5,106	4,516	5,106	4,754
35,700	**35,750**	5,119	4,524	5,119	4,761
35,750	**35,800**	5,131	4,531	5,131	4,769
35,800	**35,850**	5,144	4,539	5,144	4,776
35,850	**35,900**	5,156	4,546	5,156	4,784
35,900	**35,950**	5,169	4,554	5,169	4,791
35,950	**36,000**	5,181	4,561	5,181	4,799
36,000					
36,000	**36,050**	5,194	4,569	5,194	4,806
36,050	**36,100**	5,206	4,576	5,206	4,814
36,100	**36,150**	5,219	4,584	5,219	4,821
36,150	**36,200**	5,231	4,591	5,231	4,829
36,200	**36,250**	5,244	4,599	5,244	4,836
36,250	**36,300**	5,256	4,606	5,256	4,844
36,300	**36,350**	5,269	4,614	5,269	4,851
36,350	**36,400**	5,281	4,621	5,281	4,859
36,400	**36,450**	5,294	4,629	5,294	4,866
36,450	**36,500**	5,306	4,636	5,306	4,874
36,500	**36,550**	5,319	4,644	5,319	4,881
36,550	**36,600**	5,331	4,651	5,331	4,889
36,600	**36,650**	5,344	4,659	5,344	4,896
36,650	**36,700**	5,356	4,666	5,356	4,904
36,700	**36,750**	5,369	4,674	5,369	4,911
36,750	**36,800**	5,381	4,681	5,381	4,919
36,800	**36,850**	5,394	4,689	5,394	4,926
36,850	**36,900**	5,406	4,696	5,406	4,934
36,900	**36,950**	5,419	4,704	5,419	4,941
36,950	**37,000**	5,431	4,711	5,431	4,949
37,000					
37,000	**37,050**	5,444	4,719	5,444	4,956
37,050	**37,100**	5,456	4,726	5,456	4,964
37,100	**37,150**	5,469	4,734	5,469	4,971
37,150	**37,200**	5,481	4,741	5,481	4,979
37,200	**37,250**	5,494	4,749	5,494	4,986
37,250	**37,300**	5,506	4,756	5,506	4,994
37,300	**37,350**	5,519	4,764	5,519	5,001
37,350	**37,400**	5,531	4,771	5,531	5,009
37,400	**37,450**	5,544	4,779	5,544	5,016
37,450	**37,500**	5,556	4,786	5,556	5,024
37,500	**37,550**	5,569	4,794	5,569	5,031
37,550	**37,600**	5,581	4,801	5,581	5,039
37,600	**37,650**	5,594	4,809	5,594	5,046
37,650	**37,700**	5,606	4,816	5,606	5,054
37,700	**37,750**	5,619	4,824	5,619	5,061
37,750	**37,800**	5,631	4,831	5,631	5,069
37,800	**37,850**	5,644	4,839	5,644	5,076
37,850	**37,900**	5,656	4,846	5,656	5,084
37,900	**37,950**	5,669	4,854	5,669	5,091
37,950	**38,000**	5,681	4,861	5,681	5,099

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
38,000					
38,000	**38,050**	5,694	4,869	5,694	5,106
38,050	**38,100**	5,706	4,876	5,706	5,114
38,100	**38,150**	5,719	4,884	5,719	5,121
38,150	**38,200**	5,731	4,891	5,731	5,129
38,200	**38,250**	5,744	4,899	5,744	5,136
38,250	**38,300**	5,756	4,906	5,756	5,144
38,300	**38,350**	5,769	4,914	5,769	5,151
38,350	**38,400**	5,781	4,921	5,781	5,159
38,400	**38,450**	5,794	4,929	5,794	5,166
38,450	**38,500**	5,806	4,936	5,806	5,174
38,500	**38,550**	5,819	4,944	5,819	5,181
38,550	**38,600**	5,831	4,951	5,831	5,189
38,600	**38,650**	5,844	4,959	5,844	5,196
38,650	**38,700**	5,856	4,966	5,856	5,204
38,700	**38,750**	5,869	4,974	5,869	5,211
38,750	**38,800**	5,881	4,981	5,881	5,219
38,800	**38,850**	5,894	4,989	5,894	5,226
38,850	**38,900**	5,906	4,996	5,906	5,234
38,900	**38,950**	5,919	5,004	5,919	5,241
38,950	**39,000**	5,931	5,011	5,931	5,249
39,000					
39,000	**39,050**	5,944	5,019	5,944	5,256
39,050	**39,100**	5,956	5,026	5,956	5,264
39,100	**39,150**	5,969	5,034	5,969	5,271
39,150	**39,200**	5,981	5,041	5,981	5,279
39,200	**39,250**	5,994	5,049	5,994	5,286
39,250	**39,300**	6,006	5,056	6,006	5,294
39,300	**39,350**	6,019	5,064	6,019	5,301
39,350	**39,400**	6,031	5,071	6,031	5,309
39,400	**39,450**	6,044	5,079	6,044	5,316
39,450	**39,500**	6,056	5,086	6,056	5,324
39,500	**39,550**	6,069	5,094	6,069	5,331
39,550	**39,600**	6,081	5,101	6,081	5,339
39,600	**39,650**	6,094	5,109	6,094	5,346
39,650	**39,700**	6,106	5,116	6,106	5,354
39,700	**39,750**	6,119	5,124	6,119	5,361
39,750	**39,800**	6,131	5,131	6,131	5,369
39,800	**39,850**	6,144	5,139	6,144	5,376
39,850	**39,900**	6,156	5,146	6,156	5,384
39,900	**39,950**	6,169	5,154	6,169	5,391
39,950	**40,000**	6,181	5,161	6,181	5,399
40,000					
40,000	**40,050**	6,194	5,169	6,194	5,406
40,050	**40,100**	6,206	5,176	6,206	5,414
40,100	**40,150**	6,219	5,184	6,219	5,421
40,150	**40,200**	6,231	5,191	6,231	5,429
40,200	**40,250**	6,244	5,199	6,244	5,436
40,250	**40,300**	6,256	5,206	6,256	5,444
40,300	**40,350**	6,269	5,214	6,269	5,451
40,350	**40,400**	6,281	5,221	6,281	5,459
40,400	**40,450**	6,294	5,229	6,294	5,466
40,450	**40,500**	6,306	5,236	6,306	5,474
40,500	**40,550**	6,319	5,244	6,319	5,481
40,550	**40,600**	6,331	5,251	6,331	5,489
40,600	**40,650**	6,344	5,259	6,344	5,496
40,650	**40,700**	6,356	5,266	6,356	5,504
40,700	**40,750**	6,369	5,274	6,369	5,511
40,750	**40,800**	6,381	5,281	6,381	5,519
40,800	**40,850**	6,394	5,289	6,394	5,526
40,850	**40,900**	6,406	5,296	6,406	5,534
40,900	**40,950**	6,419	5,304	6,419	5,541
40,950	**41,000**	6,431	5,311	6,431	5,549

* This column must also be used by a qualifying widow(er).

2009 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	**41,050**	6,444	5,319	6,444	5,556
41,050	**41,100**	6,456	5,326	6,456	5,564
41,100	**41,150**	6,469	5,334	6,469	5,571
41,150	**41,200**	6,481	5,341	6,481	5,579
41,200	**41,250**	6,494	5,349	6,494	5,586
41,250	**41,300**	6,506	5,356	6,506	5,594
41,300	**41,350**	6,519	5,364	6,519	5,601
41,350	**41,400**	6,531	5,371	6,531	5,609
41,400	**41,450**	6,544	5,379	6,544	5,616
41,450	**41,500**	6,556	5,386	6,556	5,624
41,500	**41,550**	6,569	5,394	6,569	5,631
41,550	**41,600**	6,581	5,401	6,581	5,639
41,600	**41,650**	6,594	5,409	6,594	5,646
41,650	**41,700**	6,606	5,416	6,606	5,654
41,700	**41,750**	6,619	5,424	6,619	5,661
41,750	**41,800**	6,631	5,431	6,631	5,669
41,800	**41,850**	6,644	5,439	6,644	5,676
41,850	**41,900**	6,656	5,446	6,656	5,684
41,900	**41,950**	6,669	5,454	6,669	5,691
41,950	**42,000**	6,681	5,461	6,681	5,699
42,000					
42,000	**42,050**	6,694	5,469	6,694	5,706
42,050	**42,100**	6,706	5,476	6,706	5,714
42,100	**42,150**	6,719	5,484	6,719	5,721
42,150	**42,200**	6,731	5,491	6,731	5,729
42,200	**42,250**	6,744	5,499	6,744	5,736
42,250	**42,300**	6,756	5,506	6,756	5,744
42,300	**42,350**	6,769	5,514	6,769	5,751
42,350	**42,400**	6,781	5,521	6,781	5,759
42,400	**42,450**	6,794	5,529	6,794	5,766
42,450	**42,500**	6,806	5,536	6,806	5,774
42,500	**42,550**	6,819	5,544	6,819	5,781
42,550	**42,600**	6,831	5,551	6,831	5,789
42,600	**42,650**	6,844	5,559	6,844	5,796
42,650	**42,700**	6,856	5,566	6,856	5,804
42,700	**42,750**	6,869	5,574	6,869	5,811
42,750	**42,800**	6,881	5,581	6,881	5,819
42,800	**42,850**	6,894	5,589	6,894	5,826
42,850	**42,900**	6,906	5,596	6,906	5,834
42,900	**42,950**	6,919	5,604	6,919	5,841
42,950	**43,000**	6,931	5,611	6,931	5,849
43,000					
43,000	**43,050**	6,944	5,619	6,944	5,856
43,050	**43,100**	6,956	5,626	6,956	5,864
43,100	**43,150**	6,969	5,634	6,969	5,871
43,150	**43,200**	6,981	5,641	6,981	5,879
43,200	**43,250**	6,994	5,649	6,994	5,886
43,250	**43,300**	7,006	5,656	7,006	5,894
43,300	**43,350**	7,019	5,664	7,019	5,901
43,350	**43,400**	7,031	5,671	7,031	5,909
43,400	**43,450**	7,044	5,679	7,044	5,916
43,450	**43,500**	7,056	5,686	7,056	5,924
43,500	**43,550**	7,069	5,694	7,069	5,931
43,550	**43,600**	7,081	5,701	7,081	5,939
43,600	**43,650**	7,094	5,709	7,094	5,946
43,650	**43,700**	7,106	5,716	7,106	5,954
43,700	**43,750**	7,119	5,724	7,119	5,961
43,750	**43,800**	7,131	5,731	7,131	5,969
43,800	**43,850**	7,144	5,739	7,144	5,976
43,850	**43,900**	7,156	5,746	7,156	5,984
43,900	**43,950**	7,169	5,754	7,169	5,991
43,950	**44,000**	7,181	5,761	7,181	5,999

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
44,000					
44,000	**44,050**	7,194	5,769	7,194	6,006
44,050	**44,100**	7,206	5,776	7,206	6,014
44,100	**44,150**	7,219	5,784	7,219	6,021
44,150	**44,200**	7,231	5,791	7,231	6,029
44,200	**44,250**	7,244	5,799	7,244	6,036
44,250	**44,300**	7,256	5,806	7,256	6,044
44,300	**44,350**	7,269	5,814	7,269	6,051
44,350	**44,400**	7,281	5,821	7,281	6,059
44,400	**44,450**	7,294	5,829	7,294	6,066
44,450	**44,500**	7,306	5,836	7,306	6,074
44,500	**44,550**	7,319	5,844	7,319	6,081
44,550	**44,600**	7,331	5,851	7,331	6,089
44,600	**44,650**	7,344	5,859	7,344	6,096
44,650	**44,700**	7,356	5,866	7,356	6,104
44,700	**44,750**	7,369	5,874	7,369	6,111
44,750	**44,800**	7,381	5,881	7,381	6,119
44,800	**44,850**	7,394	5,889	7,394	6,126
44,850	**44,900**	7,406	5,896	7,406	6,134
44,900	**44,950**	7,419	5,904	7,419	6,141
44,950	**45,000**	7,431	5,911	7,431	6,149
45,000					
45,000	**45,050**	7,444	5,919	7,444	6,156
45,050	**45,100**	7,456	5,926	7,456	6,164
45,100	**45,150**	7,469	5,934	7,469	6,171
45,150	**45,200**	7,481	5,941	7,481	6,179
45,200	**45,250**	7,494	5,949	7,494	6,186
45,250	**45,300**	7,506	5,956	7,506	6,194
45,300	**45,350**	7,519	5,964	7,519	6,201
45,350	**45,400**	7,531	5,971	7,531	6,209
45,400	**45,450**	7,544	5,979	7,544	6,216
45,450	**45,500**	7,556	5,986	7,556	6,224
45,500	**45,550**	7,569	5,994	7,569	6,234
45,550	**45,600**	7,581	6,001	7,581	6,246
45,600	**45,650**	7,594	6,009	7,594	6,259
45,650	**45,700**	7,606	6,016	7,606	6,271
45,700	**45,750**	7,619	6,024	7,619	6,284
45,750	**45,800**	7,631	6,031	7,631	6,296
45,800	**45,850**	7,644	6,039	7,644	6,309
45,850	**45,900**	7,656	6,046	7,656	6,321
45,900	**45,950**	7,669	6,054	7,669	6,334
45,950	**46,000**	7,681	6,061	7,681	6,346
46,000					
46,000	**46,050**	7,694	6,069	7,694	6,359
46,050	**46,100**	7,706	6,076	7,706	6,371
46,100	**46,150**	7,719	6,084	7,719	6,384
46,150	**46,200**	7,731	6,091	7,731	6,396
46,200	**46,250**	7,744	6,099	7,744	6,409
46,250	**46,300**	7,756	6,106	7,756	6,421
46,300	**46,350**	7,769	6,114	7,769	6,434
46,350	**46,400**	7,781	6,121	7,781	6,446
46,400	**46,450**	7,794	6,129	7,794	6,459
46,450	**46,500**	7,806	6,136	7,806	6,471
46,500	**46,550**	7,819	6,144	7,819	6,484
46,550	**46,600**	7,831	6,151	7,831	6,496
46,600	**46,650**	7,844	6,159	7,844	6,509
46,650	**46,700**	7,856	6,166	7,856	6,521
46,700	**46,750**	7,869	6,174	7,869	6,534
46,750	**46,800**	7,881	6,181	7,881	6,546
46,800	**46,850**	7,894	6,189	7,894	6,559
46,850	**46,900**	7,906	6,196	7,906	6,571
46,900	**46,950**	7,919	6,204	7,919	6,584
46,950	**47,000**	7,931	6,211	7,931	6,596

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
47,000					
47,000	**47,050**	7,944	6,219	7,944	6,609
47,050	**47,100**	7,956	6,226	7,956	6,621
47,100	**47,150**	7,969	6,234	7,969	6,634
47,150	**47,200**	7,981	6,241	7,981	6,646
47,200	**47,250**	7,994	6,249	7,994	6,659
47,250	**47,300**	8,006	6,256	8,006	6,671
47,300	**47,350**	8,019	6,264	8,019	6,684
47,350	**47,400**	8,031	6,271	8,031	6,696
47,400	**47,450**	8,044	6,279	8,044	6,709
47,450	**47,500**	8,056	6,286	8,056	6,721
47,500	**47,550**	8,069	6,294	8,069	6,734
47,550	**47,600**	8,081	6,301	8,081	6,746
47,600	**47,650**	8,094	6,309	8,094	6,759
47,650	**47,700**	8,106	6,316	8,106	6,771
47,700	**47,750**	8,119	6,324	8,119	6,784
47,750	**47,800**	8,131	6,331	8,131	6,796
47,800	**47,850**	8,144	6,339	8,144	6,809
47,850	**47,900**	8,156	6,346	8,156	6,821
47,900	**47,950**	8,169	6,354	8,169	6,834
47,950	**48,000**	8,181	6,361	8,181	6,846
48,000					
48,000	**48,050**	8,194	6,369	8,194	6,859
48,050	**48,100**	8,206	6,376	8,206	6,871
48,100	**48,150**	8,219	6,384	8,219	6,884
48,150	**48,200**	8,231	6,391	8,231	6,896
48,200	**48,250**	8,244	6,399	8,244	6,909
48,250	**48,300**	8,256	6,406	8,256	6,921
48,300	**48,350**	8,269	6,414	8,269	6,934
48,350	**48,400**	8,281	6,421	8,281	6,946
48,400	**48,450**	8,294	6,429	8,294	6,959
48,450	**48,500**	8,306	6,436	8,306	6,971
48,500	**48,550**	8,319	6,444	8,319	6,984
48,550	**48,600**	8,331	6,451	8,331	6,996
48,600	**48,650**	8,344	6,459	8,344	7,009
48,650	**48,700**	8,356	6,466	8,356	7,021
48,700	**48,750**	8,369	6,474	8,369	7,034
48,750	**48,800**	8,381	6,481	8,381	7,046
48,800	**48,850**	8,394	6,489	8,394	7,059
48,850	**48,900**	8,406	6,496	8,406	7,071
48,900	**48,950**	8,419	6,504	8,419	7,084
48,950	**49,000**	8,431	6,511	8,431	7,096
49,000					
49,000	**49,050**	8,444	6,519	8,444	7,109
49,050	**49,100**	8,456	6,526	8,456	7,121
49,100	**49,150**	8,469	6,534	8,469	7,134
49,150	**49,200**	8,481	6,541	8,481	7,146
49,200	**49,250**	8,494	6,549	8,494	7,159
49,250	**49,300**	8,506	6,556	8,506	7,171
49,300	**49,350**	8,519	6,564	8,519	7,184
49,350	**49,400**	8,531	6,571	8,531	7,196
49,400	**49,450**	8,544	6,579	8,544	7,209
49,450	**49,500**	8,556	6,586	8,556	7,221
49,500	**49,550**	8,569	6,594	8,569	7,234
49,550	**49,600**	8,581	6,601	8,581	7,246
49,600	**49,650**	8,594	6,609	8,594	7,259
49,650	**49,700**	8,606	6,616	8,606	7,271
49,700	**49,750**	8,619	6,624	8,619	7,284
49,750	**49,800**	8,631	6,631	8,631	7,296
49,800	**49,850**	8,644	6,639	8,644	7,309
49,850	**49,900**	8,656	6,646	8,656	7,321
49,900	**49,950**	8,669	6,654	8,669	7,334
49,950	**50,000**	8,681	6,661	8,681	7,346

* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
50,000					
50,000	**50,050**	8,694	6,669	8,694	7,359
50,050	**50,100**	8,706	6,676	8,706	7,371
50,100	**50,150**	8,719	6,684	8,719	7,384
50,150	**50,200**	8,731	6,691	8,731	7,396
50,200	**50,250**	8,744	6,699	8,744	7,409
50,250	**50,300**	8,756	6,706	8,756	7,421
50,300	**50,350**	8,769	6,714	8,769	7,434
50,350	**50,400**	8,781	6,721	8,781	7,446
50,400	**50,450**	8,794	6,729	8,794	7,459
50,450	**50,500**	8,806	6,736	8,806	7,471
50,500	**50,550**	8,819	6,744	8,819	7,484
50,550	**50,600**	8,831	6,751	8,831	7,496
50,600	**50,650**	8,844	6,759	8,844	7,509
50,650	**50,700**	8,856	6,766	8,856	7,521
50,700	**50,750**	8,869	6,774	8,869	7,534
50,750	**50,800**	8,881	6,781	8,881	7,546
50,800	**50,850**	8,894	6,789	8,894	7,559
50,850	**50,900**	8,906	6,796	8,906	7,571
50,900	**50,950**	8,919	6,804	8,919	7,584
50,950	**51,000**	8,931	6,811	8,931	7,596
51,000					
51,000	**51,050**	8,944	6,819	8,944	7,609
51,050	**51,100**	8,956	6,826	8,956	7,621
51,100	**51,150**	8,969	6,834	8,969	7,634
51,150	**51,200**	8,981	6,841	8,981	7,646
51,200	**51,250**	8,994	6,849	8,994	7,659
51,250	**51,300**	9,006	6,856	9,006	7,671
51,300	**51,350**	9,019	6,864	9,019	7,684
51,350	**51,400**	9,031	6,871	9,031	7,696
51,400	**51,450**	9,044	6,879	9,044	7,709
51,450	**51,500**	9,056	6,886	9,056	7,721
51,500	**51,550**	9,069	6,894	9,069	7,734
51,550	**51,600**	9,081	6,901	9,081	7,746
51,600	**51,650**	9,094	6,909	9,094	7,759
51,650	**51,700**	9,106	6,916	9,106	7,771
51,700	**51,750**	9,119	6,924	9,119	7,784
51,750	**51,800**	9,131	6,931	9,131	7,796
51,800	**51,850**	9,144	6,939	9,144	7,809
51,850	**51,900**	9,156	6,946	9,156	7,821
51,900	**51,950**	9,169	6,954	9,169	7,834
51,950	**52,000**	9,181	6,961	9,181	7,846
52,000					
52,000	**52,050**	9,194	6,969	9,194	7,859
52,050	**52,100**	9,206	6,976	9,206	7,871
52,100	**52,150**	9,219	6,984	9,219	7,884
52,150	**52,200**	9,231	6,991	9,231	7,896
52,200	**52,250**	9,244	6,999	9,244	7,909
52,250	**52,300**	9,256	7,006	9,256	7,921
52,300	**52,350**	9,269	7,014	9,269	7,934
52,350	**52,400**	9,281	7,021	9,281	7,946
52,400	**52,450**	9,294	7,029	9,294	7,959
52,450	**52,500**	9,306	7,036	9,306	7,971
52,500	**52,550**	9,319	7,044	9,319	7,984
52,550	**52,600**	9,331	7,051	9,331	7,996
52,600	**52,650**	9,344	7,059	9,344	8,009
52,650	**52,700**	9,356	7,066	9,356	8,021
52,700	**52,750**	9,369	7,074	9,369	8,034
52,750	**52,800**	9,381	7,081	9,381	8,046
52,800	**52,850**	9,394	7,089	9,394	8,059
52,850	**52,900**	9,406	7,096	9,406	8,071
52,900	**52,950**	9,419	7,104	9,419	8,084
52,950	**53,000**	9,431	7,111	9,431	8,096

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
53,000					
53,000	**53,050**	9,444	7,119	9,444	8,109
53,050	**53,100**	9,456	7,126	9,456	8,121
53,100	**53,150**	9,469	7,134	9,469	8,134
53,150	**53,200**	9,481	7,141	9,481	8,146
53,200	**53,250**	9,494	7,149	9,494	8,159
53,250	**53,300**	9,506	7,156	9,506	8,171
53,300	**53,350**	9,519	7,164	9,519	8,184
53,350	**53,400**	9,531	7,171	9,531	8,196
53,400	**53,450**	9,544	7,179	9,544	8,209
53,450	**53,500**	9,556	7,186	9,556	8,221
53,500	**53,550**	9,569	7,194	9,569	8,234
53,550	**53,600**	9,581	7,201	9,581	8,246
53,600	**53,650**	9,594	7,209	9,594	8,259
53,650	**53,700**	9,606	7,216	9,606	8,271
53,700	**53,750**	9,619	7,224	9,619	8,284
53,750	**53,800**	9,631	7,231	9,631	8,296
53,800	**53,850**	9,644	7,239	9,644	8,309
53,850	**53,900**	9,656	7,246	9,656	8,321
53,900	**53,950**	9,669	7,254	9,669	8,334
53,950	**54,000**	9,681	7,261	9,681	8,346
54,000					
54,000	**54,050**	9,694	7,269	9,694	8,359
54,050	**54,100**	9,706	7,276	9,706	8,371
54,100	**54,150**	9,719	7,284	9,719	8,384
54,150	**54,200**	9,731	7,291	9,731	8,396
54,200	**54,250**	9,744	7,299	9,744	8,409
54,250	**54,300**	9,756	7,306	9,756	8,421
54,300	**54,350**	9,769	7,314	9,769	8,434
54,350	**54,400**	9,781	7,321	9,781	8,446
54,400	**54,450**	9,794	7,329	9,794	8,459
54,450	**54,500**	9,806	7,336	9,806	8,471
54,500	**54,550**	9,819	7,344	9,819	8,484
54,550	**54,600**	9,831	7,351	9,831	8,496
54,600	**54,650**	9,844	7,359	9,844	8,509
54,650	**54,700**	9,856	7,366	9,856	8,521
54,700	**54,750**	9,869	7,374	9,869	8,534
54,750	**54,800**	9,881	7,381	9,881	8,546
54,800	**54,850**	9,894	7,389	9,894	8,559
54,850	**54,900**	9,906	7,396	9,906	8,571
54,900	**54,950**	9,919	7,404	9,919	8,584
54,950	**55,000**	9,931	7,411	9,931	8,596
55,000					
55,000	**55,050**	9,944	7,419	9,944	8,609
55,050	**55,100**	9,956	7,426	9,956	8,621
55,100	**55,150**	9,969	7,434	9,969	8,634
55,150	**55,200**	9,981	7,441	9,981	8,646
55,200	**55,250**	9,994	7,449	9,994	8,659
55,250	**55,300**	10,006	7,456	10,006	8,671
55,300	**55,350**	10,019	7,464	10,019	8,684
55,350	**55,400**	10,031	7,471	10,031	8,696
55,400	**55,450**	10,044	7,479	10,044	8,709
55,450	**55,500**	10,056	7,486	10,056	8,721
55,500	**55,550**	10,069	7,494	10,069	8,734
55,550	**55,600**	10,081	7,501	10,081	8,746
55,600	**55,650**	10,094	7,509	10,094	8,759
55,650	**55,700**	10,106	7,516	10,106	8,771
55,700	**55,750**	10,119	7,524	10,119	8,784
55,750	**55,800**	10,131	7,531	10,131	8,796
55,800	**55,850**	10,144	7,539	10,144	8,809
55,850	**55,900**	10,156	7,546	10,156	8,821
55,900	**55,950**	10,169	7,554	10,169	8,834
55,950	**56,000**	10,181	7,561	10,181	8,846

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
56,000					
56,000	**56,050**	10,194	7,569	10,194	8,859
56,050	**56,100**	10,206	7,576	10,206	8,871
56,100	**56,150**	10,219	7,584	10,219	8,884
56,150	**56,200**	10,231	7,591	10,231	8,896
56,200	**56,250**	10,244	7,599	10,244	8,909
56,250	**56,300**	10,256	7,606	10,256	8,921
56,300	**56,350**	10,269	7,614	10,269	8,934
56,350	**56,400**	10,281	7,621	10,281	8,946
56,400	**56,450**	10,294	7,629	10,294	8,959
56,450	**56,500**	10,306	7,636	10,306	8,971
56,500	**56,550**	10,319	7,644	10,319	8,984
56,550	**56,600**	10,331	7,651	10,331	8,996
56,600	**56,650**	10,344	7,659	10,344	9,009
56,650	**56,700**	10,356	7,666	10,356	9,021
56,700	**56,750**	10,369	7,674	10,369	9,034
56,750	**56,800**	10,381	7,681	10,381	9,046
56,800	**56,850**	10,394	7,689	10,394	9,059
56,850	**56,900**	10,406	7,696	10,406	9,071
56,900	**56,950**	10,419	7,704	10,419	9,084
56,950	**57,000**	10,431	7,711	10,431	9,096
57,000					
57,000	**57,050**	10,444	7,719	10,444	9,109
57,050	**57,100**	10,456	7,726	10,456	9,121
57,100	**57,150**	10,469	7,734	10,469	9,134
57,150	**57,200**	10,481	7,741	10,481	9,146
57,200	**57,250**	10,494	7,749	10,494	9,159
57,250	**57,300**	10,506	7,756	10,506	9,171
57,300	**57,350**	10,519	7,764	10,519	9,184
57,350	**57,400**	10,531	7,771	10,531	9,196
57,400	**57,450**	10,544	7,779	10,544	9,209
57,450	**57,500**	10,556	7,786	10,556	9,221
57,500	**57,550**	10,569	7,794	10,569	9,234
57,550	**57,600**	10,581	7,801	10,581	9,246
57,600	**57,650**	10,594	7,809	10,594	9,259
57,650	**57,700**	10,606	7,816	10,606	9,271
57,700	**57,750**	10,619	7,824	10,619	9,284
57,750	**57,800**	10,631	7,831	10,631	9,296
57,800	**57,850**	10,644	7,839	10,644	9,309
57,850	**57,900**	10,656	7,846	10,656	9,321
57,900	**57,950**	10,669	7,854	10,669	9,334
57,950	**58,000**	10,681	7,861	10,681	9,346
58,000					
58,000	**58,050**	10,694	7,869	10,694	9,359
58,050	**58,100**	10,706	7,876	10,706	9,371
58,100	**58,150**	10,719	7,884	10,719	9,384
58,150	**58,200**	10,731	7,891	10,731	9,396
58,200	**58,250**	10,744	7,899	10,744	9,409
58,250	**58,300**	10,756	7,906	10,756	9,421
58,300	**58,350**	10,769	7,914	10,769	9,434
58,350	**58,400**	10,781	7,921	10,781	9,446
58,400	**58,450**	10,794	7,929	10,794	9,459
58,450	**58,500**	10,806	7,936	10,806	9,471
58,500	**58,550**	10,819	7,944	10,819	9,484
58,550	**58,600**	10,831	7,951	10,831	9,496
58,600	**58,650**	10,844	7,959	10,844	9,509
58,650	**58,700**	10,856	7,966	10,856	9,521
58,700	**58,750**	10,869	7,974	10,869	9,534
58,750	**58,800**	10,881	7,981	10,881	9,546
58,800	**58,850**	10,894	7,989	10,894	9,559
58,850	**58,900**	10,906	7,996	10,906	9,571
58,900	**58,950**	10,919	8,004	10,919	9,584
58,950	**59,000**	10,931	8,011	10,931	9,596

* This column must also be used by a qualifying widow(er).

2009 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
59,000					
59,000	59,050	10,944	8,019	10,944	9,609
59,050	59,100	10,956	8,026	10,956	9,621
59,100	59,150	10,969	8,034	10,969	9,634
59,150	59,200	10,981	8,041	10,981	9,646
59,200	59,250	10,994	8,049	10,994	9,659
59,250	59,300	11,006	8,056	11,006	9,671
59,300	59,350	11,019	8,064	11,019	9,684
59,350	59,400	11,031	8,071	11,031	9,696
59,400	59,450	11,044	8,079	11,044	9,709
59,450	59,500	11,056	8,086	11,056	9,721
59,500	59,550	11,069	8,094	11,069	9,734
59,550	59,600	11,081	8,101	11,081	9,746
59,600	59,650	11,094	8,109	11,094	9,759
59,650	59,700	11,106	8,116	11,106	9,771
59,700	59,750	11,119	8,124	11,119	9,784
59,750	59,800	11,131	8,131	11,131	9,796
59,800	59,850	11,144	8,139	11,144	9,809
59,850	59,900	11,156	8,146	11,156	9,821
59,900	59,950	11,169	8,154	11,169	9,834
59,950	60,000	11,181	8,161	11,181	9,846
60,000					
60,000	60,050	11,194	8,169	11,194	9,859
60,050	60,100	11,206	8,176	11,206	9,871
60,100	60,150	11,219	8,184	11,219	9,884
60,150	60,200	11,231	8,191	11,231	9,896
60,200	60,250	11,244	8,199	11,244	9,909
60,250	60,300	11,256	8,206	11,256	9,921
60,300	60,350	11,269	8,214	11,269	9,934
60,350	60,400	11,281	8,221	11,281	9,946
60,400	60,450	11,294	8,229	11,294	9,959
60,450	60,500	11,306	8,236	11,306	9,971
60,500	60,550	11,319	8,244	11,319	9,984
60,550	60,600	11,331	8,251	11,331	9,996
60,600	60,650	11,344	8,259	11,344	10,009
60,650	60,700	11,356	8,266	11,356	10,021
60,700	60,750	11,369	8,274	11,369	10,034
60,750	60,800	11,381	8,281	11,381	10,046
60,800	60,850	11,394	8,289	11,394	10,059
60,850	60,900	11,406	8,296	11,406	10,071
60,900	60,950	11,419	8,304	11,419	10,084
60,950	61,000	11,431	8,311	11,431	10,096
61,000					
61,000	61,050	11,444	8,319	11,444	10,109
61,050	61,100	11,456	8,326	11,456	10,121
61,100	61,150	11,469	8,334	11,469	10,134
61,150	61,200	11,481	8,341	11,481	10,146
61,200	61,250	11,494	8,349	11,494	10,159
61,250	61,300	11,506	8,356	11,506	10,171
61,300	61,350	11,519	8,364	11,519	10,184
61,350	61,400	11,531	8,371	11,531	10,196
61,400	61,450	11,544	8,379	11,544	10,209
61,450	61,500	11,556	8,386	11,556	10,221
61,500	61,550	11,569	8,394	11,569	10,234
61,550	61,600	11,581	8,401	11,581	10,246
61,600	61,650	11,594	8,409	11,594	10,259
61,650	61,700	11,606	8,416	11,606	10,271
61,700	61,750	11,619	8,424	11,619	10,284
61,750	61,800	11,631	8,431	11,631	10,296
61,800	61,850	11,644	8,439	11,644	10,309
61,850	61,900	11,656	8,446	11,656	10,321
61,900	61,950	11,669	8,454	11,669	10,334
61,950	62,000	11,681	8,461	11,681	10,346

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
62,000					
62,000	62,050	11,694	8,469	11,694	10,359
62,050	62,100	11,706	8,476	11,706	10,371
62,100	62,150	11,719	8,484	11,719	10,384
62,150	62,200	11,731	8,491	11,731	10,396
62,200	62,250	11,744	8,499	11,744	10,409
62,250	62,300	11,756	8,506	11,756	10,421
62,300	62,350	11,769	8,514	11,769	10,434
62,350	62,400	11,781	8,521	11,781	10,446
62,400	62,450	11,794	8,529	11,794	10,459
62,450	62,500	11,806	8,536	11,806	10,471
62,500	62,550	11,819	8,544	11,819	10,484
62,550	62,600	11,831	8,551	11,831	10,496
62,600	62,650	11,844	8,559	11,844	10,509
62,650	62,700	11,856	8,566	11,856	10,521
62,700	62,750	11,869	8,574	11,869	10,534
62,750	62,800	11,881	8,581	11,881	10,546
62,800	62,850	11,894	8,589	11,894	10,559
62,850	62,900	11,906	8,596	11,906	10,571
62,900	62,950	11,919	8,604	11,919	10,584
62,950	63,000	11,931	8,611	11,931	10,596
63,000					
63,000	63,050	11,944	8,619	11,944	10,609
63,050	63,100	11,956	8,626	11,956	10,621
63,100	63,150	11,969	8,634	11,969	10,634
63,150	63,200	11,981	8,641	11,981	10,646
63,200	63,250	11,994	8,649	11,994	10,659
63,250	63,300	12,006	8,656	12,006	10,671
63,300	63,350	12,019	8,664	12,019	10,684
63,350	63,400	12,031	8,671	12,031	10,696
63,400	63,450	12,044	8,679	12,044	10,709
63,450	63,500	12,056	8,686	12,056	10,721
63,500	63,550	12,069	8,694	12,069	10,734
63,550	63,600	12,081	8,701	12,081	10,746
63,600	63,650	12,094	8,709	12,094	10,759
63,650	63,700	12,106	8,716	12,106	10,771
63,700	63,750	12,119	8,724	12,119	10,784
63,750	63,800	12,131	8,731	12,131	10,796
63,800	63,850	12,144	8,739	12,144	10,809
63,850	63,900	12,156	8,746	12,156	10,821
63,900	63,950	12,169	8,754	12,169	10,834
63,950	64,000	12,181	8,761	12,181	10,846
64,000					
64,000	64,050	12,194	8,769	12,194	10,859
64,050	64,100	12,206	8,776	12,206	10,871
64,100	64,150	12,219	8,784	12,219	10,884
64,150	64,200	12,231	8,791	12,231	10,896
64,200	64,250	12,244	8,799	12,244	10,909
64,250	64,300	12,256	8,806	12,256	10,921
64,300	64,350	12,269	8,814	12,269	10,934
64,350	64,400	12,281	8,821	12,281	10,946
64,400	64,450	12,294	8,829	12,294	10,959
64,450	64,500	12,306	8,836	12,306	10,971
64,500	64,550	12,319	8,844	12,319	10,984
64,550	64,600	12,331	8,851	12,331	10,996
64,600	64,650	12,344	8,859	12,344	11,009
64,650	64,700	12,356	8,866	12,356	11,021
64,700	64,750	12,369	8,874	12,369	11,034
64,750	64,800	12,381	8,881	12,381	11,046
64,800	64,850	12,394	8,889	12,394	11,059
64,850	64,900	12,406	8,896	12,406	11,071
64,900	64,950	12,419	8,904	12,419	11,084
64,950	65,000	12,431	8,911	12,431	11,096

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
65,000					
65,000	65,050	12,444	8,919	12,444	11,109
65,050	65,100	12,456	8,926	12,456	11,121
65,100	65,150	12,469	8,934	12,469	11,134
65,150	65,200	12,481	8,941	12,481	11,146
65,200	65,250	12,494	8,949	12,494	11,159
65,250	65,300	12,506	8,956	12,506	11,171
65,300	65,350	12,519	8,964	12,519	11,184
65,350	65,400	12,531	8,971	12,531	11,196
65,400	65,450	12,544	8,979	12,544	11,209
65,450	65,500	12,556	8,986	12,556	11,221
65,500	65,550	12,569	8,994	12,569	11,234
65,550	65,600	12,581	9,001	12,581	11,246
65,600	65,650	12,594	9,009	12,594	11,259
65,650	65,700	12,606	9,016	12,606	11,271
65,700	65,750	12,619	9,024	12,619	11,284
65,750	65,800	12,631	9,031	12,631	11,296
65,800	65,850	12,644	9,039	12,644	11,309
65,850	65,900	12,656	9,046	12,656	11,321
65,900	65,950	12,669	9,054	12,669	11,334
65,950	66,000	12,681	9,061	12,681	11,346
66,000					
66,000	66,050	12,694	9,069	12,694	11,359
66,050	66,100	12,706	9,076	12,706	11,371
66,100	66,150	12,719	9,084	12,719	11,384
66,150	66,200	12,731	9,091	12,731	11,396
66,200	66,250	12,744	9,099	12,744	11,409
66,250	66,300	12,756	9,106	12,756	11,421
66,300	66,350	12,769	9,114	12,769	11,434
66,350	66,400	12,781	9,121	12,781	11,446
66,400	66,450	12,794	9,129	12,794	11,459
66,450	66,500	12,806	9,136	12,806	11,471
66,500	66,550	12,819	9,144	12,819	11,484
66,550	66,600	12,831	9,151	12,831	11,496
66,600	66,650	12,844	9,159	12,844	11,509
66,650	66,700	12,856	9,166	12,856	11,521
66,700	66,750	12,869	9,174	12,869	11,534
66,750	66,800	12,881	9,181	12,881	11,546
66,800	66,850	12,894	9,189	12,894	11,559
66,850	66,900	12,906	9,196	12,906	11,571
66,900	66,950	12,919	9,204	12,919	11,584
66,950	67,000	12,931	9,211	12,931	11,596
67,000					
67,000	67,050	12,944	9,219	12,944	11,609
67,050	67,100	12,956	9,226	12,956	11,621
67,100	67,150	12,969	9,234	12,969	11,634
67,150	67,200	12,981	9,241	12,981	11,646
67,200	67,250	12,994	9,249	12,994	11,659
67,250	67,300	13,006	9,256	13,006	11,671
67,300	67,350	13,019	9,264	13,019	11,684
67,350	67,400	13,031	9,271	13,031	11,696
67,400	67,450	13,044	9,279	13,044	11,709
67,450	67,500	13,056	9,286	13,056	11,721
67,500	67,550	13,069	9,294	13,069	11,734
67,550	67,600	13,081	9,301	13,081	11,746
67,600	67,650	13,094	9,309	13,094	11,759
67,650	67,700	13,106	9,316	13,106	11,771
67,700	67,750	13,119	9,324	13,119	11,784
67,750	67,800	13,131	9,331	13,131	11,796
67,800	67,850	13,144	9,339	13,144	11,809
67,850	67,900	13,156	9,346	13,156	11,821
67,900	67,950	13,169	9,356	13,169	11,834
67,950	68,000	13,181	9,369	13,181	11,846

* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
68,000					
68,000	**68,050**	13,194	9,381	13,194	11,859
68,050	**68,100**	13,206	9,394	13,206	11,871
68,100	**68,150**	13,219	9,406	13,219	11,884
68,150	**68,200**	13,231	9,419	13,231	11,896
68,200	**68,250**	13,244	9,431	13,244	11,909
68,250	**68,300**	13,256	9,444	13,256	11,921
68,300	**68,350**	13,269	9,456	13,269	11,934
68,350	**68,400**	13,281	9,469	13,281	11,946
68,400	**68,450**	13,294	9,481	13,294	11,959
68,450	**68,500**	13,306	9,494	13,306	11,971
68,500	**68,550**	13,319	9,506	13,319	11,984
68,550	**68,600**	13,331	9,519	13,333	11,996
68,600	**68,650**	13,344	9,531	13,347	12,009
68,650	**68,700**	13,356	9,544	13,361	12,021
68,700	**68,750**	13,369	9,556	13,375	12,034
68,750	**68,800**	13,381	9,569	13,389	12,046
68,800	**68,850**	13,394	9,581	13,403	12,059
68,850	**68,900**	13,406	9,594	13,417	12,071
68,900	**68,950**	13,419	9,606	13,431	12,084
68,950	**69,000**	13,431	9,619	13,445	12,096
69,000					
69,000	**69,050**	13,444	9,631	13,459	12,109
69,050	**69,100**	13,456	9,644	13,473	12,121
69,100	**69,150**	13,469	9,656	13,487	12,134
69,150	**69,200**	13,481	9,669	13,501	12,146
69,200	**69,250**	13,494	9,681	13,515	12,159
69,250	**69,300**	13,506	9,694	13,529	12,171
69,300	**69,350**	13,519	9,706	13,543	12,184
69,350	**69,400**	13,531	9,719	13,557	12,196
69,400	**69,450**	13,544	9,731	13,571	12,209
69,450	**69,500**	13,556	9,744	13,585	12,221
69,500	**69,550**	13,569	9,756	13,599	12,234
69,550	**69,600**	13,581	9,769	13,613	12,246
69,600	**69,650**	13,594	9,781	13,627	12,259
69,650	**69,700**	13,606	9,794	13,641	12,271
69,700	**69,750**	13,619	9,806	13,655	12,284
69,750	**69,800**	13,631	9,819	13,669	12,296
69,800	**69,850**	13,644	9,831	13,683	12,309
69,850	**69,900**	13,656	9,844	13,697	12,321
69,900	**69,950**	13,669	9,856	13,711	12,334
69,950	**70,000**	13,681	9,869	13,725	12,346
70,000					
70,000	**70,050**	13,694	9,881	13,739	12,359
70,050	**70,100**	13,706	9,894	13,753	12,371
70,100	**70,150**	13,719	9,906	13,767	12,384
70,150	**70,200**	13,731	9,919	13,781	12,396
70,200	**70,250**	13,744	9,931	13,795	12,409
70,250	**70,300**	13,756	9,944	13,809	12,421
70,300	**70,350**	13,769	9,956	13,823	12,434
70,350	**70,400**	13,781	9,969	13,837	12,446
70,400	**70,450**	13,794	9,981	13,851	12,459
70,450	**70,500**	13,806	9,994	13,865	12,471
70,500	**70,550**	13,819	10,006	13,879	12,484
70,550	**70,600**	13,831	10,019	13,893	12,496
70,600	**70,650**	13,844	10,031	13,907	12,509
70,650	**70,700**	13,856	10,044	13,921	12,521
70,700	**70,750**	13,869	10,056	13,935	12,534
70,750	**70,800**	13,881	10,069	13,949	12,546
70,800	**70,850**	13,894	10,081	13,963	12,559
70,850	**70,900**	13,906	10,094	13,977	12,571
70,900	**70,950**	13,919	10,106	13,991	12,584
70,950	**71,000**	13,931	10,119	14,005	12,596

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
71,000					
71,000	**71,050**	13,944	10,131	14,019	12,609
71,050	**71,100**	13,956	10,144	14,033	12,621
71,100	**71,150**	13,969	10,156	14,047	12,634
71,150	**71,200**	13,981	10,169	14,061	12,646
71,200	**71,250**	13,994	10,181	14,075	12,659
71,250	**71,300**	14,006	10,194	14,089	12,671
71,300	**71,350**	14,019	10,206	14,103	12,684
71,350	**71,400**	14,031	10,219	14,117	12,696
71,400	**71,450**	14,044	10,231	14,131	12,709
71,450	**71,500**	14,056	10,244	14,145	12,721
71,500	**71,550**	14,069	10,256	14,159	12,734
71,550	**71,600**	14,081	10,269	14,173	12,746
71,600	**71,650**	14,094	10,281	14,187	12,759
71,650	**71,700**	14,106	10,294	14,201	12,771
71,700	**71,750**	14,119	10,306	14,215	12,784
71,750	**71,800**	14,131	10,319	14,229	12,796
71,800	**71,850**	14,144	10,331	14,243	12,809
71,850	**71,900**	14,156	10,344	14,257	12,821
71,900	**71,950**	14,169	10,356	14,271	12,834
71,950	**72,000**	14,181	10,369	14,285	12,846
72,000					
72,000	**72,050**	14,194	10,381	14,299	12,859
72,050	**72,100**	14,206	10,394	14,313	12,871
72,100	**72,150**	14,219	10,406	14,327	12,884
72,150	**72,200**	14,231	10,419	14,341	12,896
72,200	**72,250**	14,244	10,431	14,355	12,909
72,250	**72,300**	14,256	10,444	14,369	12,921
72,300	**72,350**	14,269	10,456	14,383	12,934
72,350	**72,400**	14,281	10,469	14,397	12,946
72,400	**72,450**	14,294	10,481	14,411	12,959
72,450	**72,500**	14,306	10,494	14,425	12,971
72,500	**72,550**	14,319	10,506	14,439	12,984
72,550	**72,600**	14,331	10,519	14,453	12,996
72,600	**72,650**	14,344	10,531	14,467	13,009
72,650	**72,700**	14,356	10,544	14,481	13,021
72,700	**72,750**	14,369	10,556	14,495	13,034
72,750	**72,800**	14,381	10,569	14,509	13,046
72,800	**72,850**	14,394	10,581	14,523	13,059
72,850	**72,900**	14,406	10,594	14,537	13,071
72,900	**72,950**	14,419	10,606	14,551	13,084
72,950	**73,000**	14,431	10,619	14,565	13,096
73,000					
73,000	**73,050**	14,444	10,631	14,579	13,109
73,050	**73,100**	14,456	10,644	14,593	13,121
73,100	**73,150**	14,469	10,656	14,607	13,134
73,150	**73,200**	14,481	10,669	14,621	13,146
73,200	**73,250**	14,494	10,681	14,635	13,159
73,250	**73,300**	14,506	10,694	14,649	13,171
73,300	**73,350**	14,519	10,706	14,663	13,184
73,350	**73,400**	14,531	10,719	14,677	13,196
73,400	**73,450**	14,544	10,731	14,691	13,209
73,450	**73,500**	14,556	10,744	14,705	13,221
73,500	**73,550**	14,569	10,756	14,719	13,234
73,550	**73,600**	14,581	10,769	14,733	13,246
73,600	**73,650**	14,594	10,781	14,747	13,259
73,650	**73,700**	14,606	10,794	14,761	13,271
73,700	**73,750**	14,619	10,806	14,775	13,284
73,750	**73,800**	14,631	10,819	14,789	13,296
73,800	**73,850**	14,644	10,831	14,803	13,309
73,850	**73,900**	14,656	10,844	14,817	13,321
73,900	**73,950**	14,669	10,856	14,831	13,334
73,950	**74,000**	14,681	10,869	14,845	13,346

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
74,000					
74,000	**74,050**	14,694	10,881	14,859	13,359
74,050	**74,100**	14,706	10,894	14,873	13,371
74,100	**74,150**	14,719	10,906	14,887	13,384
74,150	**74,200**	14,731	10,919	14,901	13,396
74,200	**74,250**	14,744	10,931	14,915	13,409
74,250	**74,300**	14,756	10,944	14,929	13,421
74,300	**74,350**	14,769	10,956	14,943	13,434
74,350	**74,400**	14,781	10,969	14,957	13,446
74,400	**74,450**	14,794	10,981	14,971	13,459
74,450	**74,500**	14,806	10,994	14,985	13,471
74,500	**74,550**	14,819	11,006	14,999	13,484
74,550	**74,600**	14,831	11,019	15,013	13,496
74,600	**74,650**	14,844	11,031	15,027	13,509
74,650	**74,700**	14,856	11,044	15,041	13,521
74,700	**74,750**	14,869	11,056	15,055	13,534
74,750	**74,800**	14,881	11,069	15,069	13,546
74,800	**74,850**	14,894	11,081	15,083	13,559
74,850	**74,900**	14,906	11,094	15,097	13,571
74,900	**74,950**	14,919	11,106	15,111	13,584
74,950	**75,000**	14,931	11,119	15,125	13,596
75,000					
75,000	**75,050**	14,944	11,131	15,139	13,609
75,050	**75,100**	14,956	11,144	15,153	13,621
75,100	**75,150**	14,969	11,156	15,167	13,634
75,150	**75,200**	14,981	11,169	15,181	13,646
75,200	**75,250**	14,994	11,181	15,195	13,659
75,250	**75,300**	15,006	11,194	15,209	13,671
75,300	**75,350**	15,019	11,206	15,223	13,684
75,350	**75,400**	15,031	11,219	15,237	13,696
75,400	**75,450**	15,044	11,231	15,251	13,709
75,450	**75,500**	15,056	11,244	15,265	13,721
75,500	**75,550**	15,069	11,256	15,279	13,734
75,550	**75,600**	15,081	11,269	15,293	13,746
75,600	**75,650**	15,094	11,281	15,307	13,759
75,650	**75,700**	15,106	11,294	15,321	13,771
75,700	**75,750**	15,119	11,306	15,335	13,784
75,750	**75,800**	15,131	11,319	15,349	13,796
75,800	**75,850**	15,144	11,331	15,363	13,809
75,850	**75,900**	15,156	11,344	15,377	13,821
75,900	**75,950**	15,169	11,356	15,391	13,834
75,950	**76,000**	15,181	11,369	15,405	13,846
76,000					
76,000	**76,050**	15,194	11,381	15,419	13,859
76,050	**76,100**	15,206	11,394	15,433	13,871
76,100	**76,150**	15,219	11,406	15,447	13,884
76,150	**76,200**	15,231	11,419	15,461	13,896
76,200	**76,250**	15,244	11,431	15,475	13,909
76,250	**76,300**	15,256	11,444	15,489	13,921
76,300	**76,350**	15,269	11,456	15,503	13,934
76,350	**76,400**	15,281	11,469	15,517	13,946
76,400	**76,450**	15,294	11,481	15,531	13,959
76,450	**76,500**	15,306	11,494	15,545	13,971
76,500	**76,550**	15,319	11,506	15,559	13,984
76,550	**76,600**	15,331	11,519	15,573	13,996
76,600	**76,650**	15,344	11,531	15,587	14,009
76,650	**76,700**	15,356	11,544	15,601	14,021
76,700	**76,750**	15,369	11,556	15,615	14,034
76,750	**76,800**	15,381	11,569	15,629	14,046
76,800	**76,850**	15,394	11,581	15,643	14,059
76,850	**76,900**	15,406	11,594	15,657	14,071
76,900	**76,950**	15,419	11,606	15,671	14,084
76,950	**77,000**	15,431	11,619	15,685	14,096

* This column must also be used by a qualifying widow(er).

2009 Tax Table–*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
77,000					
77,000	**77,050**	15,444	11,631	15,699	14,109
77,050	**77,100**	15,456	11,644	15,713	14,121
77,100	**77,150**	15,469	11,656	15,727	14,134
77,150	**77,200**	15,481	11,669	15,741	14,146
77,200	**77,250**	15,494	11,681	15,755	14,159
77,250	**77,300**	15,506	11,694	15,769	14,171
77,300	**77,350**	15,519	11,706	15,783	14,184
77,350	**77,400**	15,531	11,719	15,797	14,196
77,400	**77,450**	15,544	11,731	15,811	14,209
77,450	**77,500**	15,556	11,744	15,825	14,221
77,500	**77,550**	15,569	11,756	15,839	14,234
77,550	**77,600**	15,581	11,769	15,853	14,246
77,600	**77,650**	15,594	11,781	15,867	14,259
77,650	**77,700**	15,606	11,794	15,881	14,271
77,700	**77,750**	15,619	11,806	15,895	14,284
77,750	**77,800**	15,631	11,819	15,909	14,296
77,800	**77,850**	15,644	11,831	15,923	14,309
77,850	**77,900**	15,656	11,844	15,937	14,321
77,900	**77,950**	15,669	11,856	15,951	14,334
77,950	**78,000**	15,681	11,869	15,965	14,346
78,000					
78,000	**78,050**	15,694	11,881	15,979	14,359
78,050	**78,100**	15,706	11,894	15,993	14,371
78,100	**78,150**	15,719	11,906	16,007	14,384
78,150	**78,200**	15,731	11,919	16,021	14,396
78,200	**78,250**	15,744	11,931	16,035	14,409
78,250	**78,300**	15,756	11,944	16,049	14,421
78,300	**78,350**	15,769	11,956	16,063	14,434
78,350	**78,400**	15,781	11,969	16,077	14,446
78,400	**78,450**	15,794	11,981	16,091	14,459
78,450	**78,500**	15,806	11,994	16,105	14,471
78,500	**78,550**	15,819	12,006	16,119	14,484
78,550	**78,600**	15,831	12,019	16,133	14,496
78,600	**78,650**	15,844	12,031	16,147	14,509
78,650	**78,700**	15,856	12,044	16,161	14,521
78,700	**78,750**	15,869	12,056	16,175	14,534
78,750	**78,800**	15,881	12,069	16,189	14,546
78,800	**78,850**	15,894	12,081	16,203	14,559
78,850	**78,900**	15,906	12,094	16,217	14,571
78,900	**78,950**	15,919	12,106	16,231	14,584
78,950	**79,000**	15,931	12,119	16,245	14,596
79,000					
79,000	**79,050**	15,944	12,131	16,259	14,609
79,050	**79,100**	15,956	12,144	16,273	14,621
79,100	**79,150**	15,969	12,156	16,287	14,634
79,150	**79,200**	15,981	12,169	16,301	14,646
79,200	**79,250**	15,994	12,181	16,315	14,659
79,250	**79,300**	16,006	12,194	16,329	14,671
79,300	**79,350**	16,019	12,206	16,343	14,684
79,350	**79,400**	16,031	12,219	16,357	14,696
79,400	**79,450**	16,044	12,231	16,371	14,709
79,450	**79,500**	16,056	12,244	16,385	14,721
79,500	**79,550**	16,069	12,256	16,399	14,734
79,550	**79,600**	16,081	12,269	16,413	14,746
79,600	**79,650**	16,094	12,281	16,427	14,759
79,650	**79,700**	16,106	12,294	16,441	14,771
79,700	**79,750**	16,119	12,306	16,455	14,784
79,750	**79,800**	16,131	12,319	16,469	14,796
79,800	**79,850**	16,144	12,331	16,483	14,809
79,850	**79,900**	16,156	12,344	16,497	14,821
79,900	**79,950**	16,169	12,356	16,511	14,834
79,950	**80,000**	16,181	12,369	16,525	14,846

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
80,000					
80,000	**80,050**	16,194	12,381	16,539	14,859
80,050	**80,100**	16,206	12,394	16,553	14,871
80,100	**80,150**	16,219	12,406	16,567	14,884
80,150	**80,200**	16,231	12,419	16,581	14,896
80,200	**80,250**	16,244	12,431	16,595	14,909
80,250	**80,300**	16,256	12,444	16,609	14,921
80,300	**80,350**	16,269	12,456	16,623	14,934
80,350	**80,400**	16,281	12,469	16,637	14,946
80,400	**80,450**	16,294	12,481	16,651	14,959
80,450	**80,500**	16,306	12,494	16,665	14,971
80,500	**80,550**	16,319	12,506	16,679	14,984
80,550	**80,600**	16,331	12,519	16,693	14,996
80,600	**80,650**	16,344	12,531	16,707	15,009
80,650	**80,700**	16,356	12,544	16,721	15,021
80,700	**80,750**	16,369	12,556	16,735	15,034
80,750	**80,800**	16,381	12,569	16,749	15,046
80,800	**80,850**	16,394	12,581	16,763	15,059
80,850	**80,900**	16,406	12,594	16,777	15,071
80,900	**80,950**	16,419	12,606	16,791	15,084
80,950	**81,000**	16,431	12,619	16,805	15,096
81,000					
81,000	**81,050**	16,444	12,631	16,819	15,109
81,050	**81,100**	16,456	12,644	16,833	15,121
81,100	**81,150**	16,469	12,656	16,847	15,134
81,150	**81,200**	16,481	12,669	16,861	15,146
81,200	**81,250**	16,494	12,681	16,875	15,159
81,250	**81,300**	16,506	12,694	16,889	15,171
81,300	**81,350**	16,519	12,706	16,903	15,184
81,350	**81,400**	16,531	12,719	16,917	15,196
81,400	**81,450**	16,544	12,731	16,931	15,209
81,450	**81,500**	16,556	12,744	16,945	15,221
81,500	**81,550**	16,569	12,756	16,959	15,234
81,550	**81,600**	16,581	12,769	16,973	15,246
81,600	**81,650**	16,594	12,781	16,987	15,259
81,650	**81,700**	16,606	12,794	17,001	15,271
81,700	**81,750**	16,619	12,806	17,015	15,284
81,750	**81,800**	16,631	12,819	17,029	15,296
81,800	**81,850**	16,644	12,831	17,043	15,309
81,850	**81,900**	16,656	12,844	17,057	15,321
81,900	**81,950**	16,669	12,856	17,071	15,334
81,950	**82,000**	16,681	12,869	17,085	15,346
82,000					
82,000	**82,050**	16,694	12,881	17,099	15,359
82,050	**82,100**	16,706	12,894	17,113	15,371
82,100	**82,150**	16,719	12,906	17,127	15,384
82,150	**82,200**	16,731	12,919	17,141	15,396
82,200	**82,250**	16,744	12,931	17,155	15,409
82,250	**82,300**	16,757	12,944	17,169	15,421
82,300	**82,350**	16,771	12,956	17,183	15,434
82,350	**82,400**	16,785	12,969	17,197	15,446
82,400	**82,450**	16,799	12,981	17,211	15,459
82,450	**82,500**	16,813	12,994	17,225	15,471
82,500	**82,550**	16,827	13,006	17,239	15,484
82,550	**82,600**	16,841	13,019	17,253	15,496
82,600	**82,650**	16,855	13,031	17,267	15,509
82,650	**82,700**	16,869	13,044	17,281	15,521
82,700	**82,750**	16,883	13,056	17,295	15,534
82,750	**82,800**	16,897	13,069	17,309	15,546
82,800	**82,850**	16,911	13,081	17,323	15,559
82,850	**82,900**	16,925	13,094	17,337	15,571
82,900	**82,950**	16,939	13,106	17,351	15,584
82,950	**83,000**	16,953	13,119	17,365	15,596

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
83,000					
83,000	**83,050**	16,967	13,131	17,379	15,609
83,050	**83,100**	16,981	13,144	17,393	15,621
83,100	**83,150**	16,995	13,156	17,407	15,634
83,150	**83,200**	17,009	13,169	17,421	15,646
83,200	**83,250**	17,023	13,181	17,435	15,659
83,250	**83,300**	17,037	13,194	17,449	15,671
83,300	**83,350**	17,051	13,206	17,463	15,684
83,350	**83,400**	17,065	13,219	17,477	15,696
83,400	**83,450**	17,079	13,231	17,491	15,709
83,450	**83,500**	17,093	13,244	17,505	15,721
83,500	**83,550**	17,107	13,256	17,519	15,734
83,550	**83,600**	17,121	13,269	17,533	15,746
83,600	**83,650**	17,135	13,281	17,547	15,759
83,650	**83,700**	17,149	13,294	17,561	15,771
83,700	**83,750**	17,163	13,306	17,575	15,784
83,750	**83,800**	17,177	13,319	17,589	15,796
83,800	**83,850**	17,191	13,331	17,603	15,809
83,850	**83,900**	17,205	13,344	17,617	15,821
83,900	**83,950**	17,219	13,356	17,631	15,834
83,950	**84,000**	17,233	13,369	17,645	15,846
84,000					
84,000	**84,050**	17,247	13,381	17,659	15,859
84,050	**84,100**	17,261	13,394	17,673	15,871
84,100	**84,150**	17,275	13,406	17,687	15,884
84,150	**84,200**	17,289	13,419	17,701	15,896
84,200	**84,250**	17,303	13,431	17,715	15,909
84,250	**84,300**	17,317	13,444	17,729	15,921
84,300	**84,350**	17,331	13,456	17,743	15,934
84,350	**84,400**	17,345	13,469	17,757	15,946
84,400	**84,450**	17,359	13,481	17,771	15,959
84,450	**84,500**	17,373	13,494	17,785	15,971
84,500	**84,550**	17,387	13,506	17,799	15,984
84,550	**84,600**	17,401	13,519	17,813	15,996
84,600	**84,650**	17,415	13,531	17,827	16,009
84,650	**84,700**	17,429	13,544	17,841	16,021
84,700	**84,750**	17,443	13,556	17,855	16,034
84,750	**84,800**	17,457	13,569	17,869	16,046
84,800	**84,850**	17,471	13,581	17,883	16,059
84,850	**84,900**	17,485	13,594	17,897	16,071
84,900	**84,950**	17,499	13,606	17,911	16,084
84,950	**85,000**	17,513	13,619	17,925	16,096
85,000					
85,000	**85,050**	17,527	13,631	17,939	16,109
85,050	**85,100**	17,541	13,644	17,953	16,121
85,100	**85,150**	17,555	13,656	17,967	16,134
85,150	**85,200**	17,569	13,669	17,981	16,146
85,200	**85,250**	17,583	13,681	17,995	16,159
85,250	**85,300**	17,597	13,694	18,009	16,171
85,300	**85,350**	17,611	13,706	18,023	16,184
85,350	**85,400**	17,625	13,719	18,037	16,196
85,400	**85,450**	17,639	13,731	18,051	16,209
85,450	**85,500**	17,653	13,744	18,065	16,221
85,500	**85,550**	17,667	13,756	18,079	16,234
85,550	**85,600**	17,681	13,769	18,093	16,246
85,600	**85,650**	17,695	13,781	18,107	16,259
85,650	**85,700**	17,709	13,794	18,121	16,271
85,700	**85,750**	17,723	13,806	18,135	16,284
85,750	**85,800**	17,737	13,819	18,149	16,296
85,800	**85,850**	17,751	13,831	18,163	16,309
85,850	**85,900**	17,765	13,844	18,177	16,321
85,900	**85,950**	17,779	13,856	18,191	16,334
85,950	**86,000**	17,793	13,869	18,205	16,346

* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
86,000					
86,000	**86,050**	17,807	13,881	18,219	16,359
86,050	**86,100**	17,821	13,894	18,233	16,371
86,100	**86,150**	17,835	13,906	18,247	16,384
86,150	**86,200**	17,849	13,919	18,261	16,396
86,200	**86,250**	17,863	13,931	18,275	16,409
86,250	**86,300**	17,877	13,944	18,289	16,421
86,300	**86,350**	17,891	13,956	18,303	16,434
86,350	**86,400**	17,905	13,969	18,317	16,446
86,400	**86,450**	17,919	13,981	18,331	16,459
86,450	**86,500**	17,933	13,994	18,345	16,471
86,500	**86,550**	17,947	14,006	18,359	16,484
86,550	**86,600**	17,961	14,019	18,373	16,496
86,600	**86,650**	17,975	14,031	18,387	16,509
86,650	**86,700**	17,989	14,044	18,401	16,521
86,700	**86,750**	18,003	14,056	18,415	16,534
86,750	**86,800**	18,017	14,069	18,429	16,546
86,800	**86,850**	18,031	14,081	18,443	16,559
86,850	**86,900**	18,045	14,094	18,457	16,571
86,900	**86,950**	18,059	14,106	18,471	16,584
86,950	**87,000**	18,073	14,119	18,485	16,596
87,000					
87,000	**87,050**	18,087	14,131	18,499	16,609
87,050	**87,100**	18,101	14,144	18,513	16,621
87,100	**87,150**	18,115	14,156	18,527	16,634
87,150	**87,200**	18,129	14,169	18,541	16,646
87,200	**87,250**	18,143	14,181	18,555	16,659
87,250	**87,300**	18,157	14,194	18,569	16,671
87,300	**87,350**	18,171	14,206	18,583	16,684
87,350	**87,400**	18,185	14,219	18,597	16,696
87,400	**87,450**	18,199	14,231	18,611	16,709
87,450	**87,500**	18,213	14,244	18,625	16,721
87,500	**87,550**	18,227	14,256	18,639	16,734
87,550	**87,600**	18,241	14,269	18,653	16,746
87,600	**87,650**	18,255	14,281	18,667	16,759
87,650	**87,700**	18,269	14,294	18,681	16,771
87,700	**87,750**	18,283	14,306	18,695	16,784
87,750	**87,800**	18,297	14,319	18,709	16,796
87,800	**87,850**	18,311	14,331	18,723	16,809
87,850	**87,900**	18,325	14,344	18,737	16,821
87,900	**87,950**	18,339	14,356	18,751	16,834
87,950	**88,000**	18,353	14,369	18,765	16,846
88,000					
88,000	**88,050**	18,367	14,381	18,779	16,859
88,050	**88,100**	18,381	14,394	18,793	16,871
88,100	**88,150**	18,395	14,406	18,807	16,884
88,150	**88,200**	18,409	14,419	18,821	16,896
88,200	**88,250**	18,423	14,431	18,835	16,909
88,250	**88,300**	18,437	14,444	18,849	16,921
88,300	**88,350**	18,451	14,456	18,863	16,934
88,350	**88,400**	18,465	14,469	18,877	16,946
88,400	**88,450**	18,479	14,481	18,891	16,959
88,450	**88,500**	18,493	14,494	18,905	16,971
88,500	**88,550**	18,507	14,506	18,919	16,984
88,550	**88,600**	18,521	14,519	18,933	16,996
88,600	**88,650**	18,535	14,531	18,947	17,009
88,650	**88,700**	18,549	14,544	18,961	17,021
88,700	**88,750**	18,563	14,556	18,975	17,034
88,750	**88,800**	18,577	14,569	18,989	17,046
88,800	**88,850**	18,591	14,581	19,003	17,059
88,850	**88,900**	18,605	14,594	19,017	17,071
88,900	**88,950**	18,619	14,606	19,031	17,084
88,950	**89,000**	18,633	14,619	19,045	17,096

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
89,000					
89,000	**89,050**	18,647	14,631	19,059	17,109
89,050	**89,100**	18,661	14,644	19,073	17,121
89,100	**89,150**	18,675	14,656	19,087	17,134
89,150	**89,200**	18,689	14,669	19,101	17,146
89,200	**89,250**	18,703	14,681	19,115	17,159
89,250	**89,300**	18,717	14,694	19,129	17,171
89,300	**89,350**	18,731	14,706	19,143	17,184
89,350	**89,400**	18,745	14,719	19,157	17,196
89,400	**89,450**	18,759	14,731	19,171	17,209
89,450	**89,500**	18,773	14,744	19,185	17,221
89,500	**89,550**	18,787	14,756	19,199	17,234
89,550	**89,600**	18,801	14,769	19,213	17,246
89,600	**89,650**	18,815	14,781	19,227	17,259
89,650	**89,700**	18,829	14,794	19,241	17,271
89,700	**89,750**	18,843	14,806	19,255	17,284
89,750	**89,800**	18,857	14,819	19,269	17,296
89,800	**89,850**	18,871	14,831	19,283	17,309
89,850	**89,900**	18,885	14,844	19,297	17,321
89,900	**89,950**	18,899	14,856	19,311	17,334
89,950	**90,000**	18,913	14,869	19,325	17,346
90,000					
90,000	**90,050**	18,927	14,881	19,339	17,359
90,050	**90,100**	18,941	14,894	19,353	17,371
90,100	**90,150**	18,955	14,906	19,367	17,384
90,150	**90,200**	18,969	14,919	19,381	17,396
90,200	**90,250**	18,983	14,931	19,395	17,409
90,250	**90,300**	18,997	14,944	19,409	17,421
90,300	**90,350**	19,011	14,956	19,423	17,434
90,350	**90,400**	19,025	14,969	19,437	17,446
90,400	**90,450**	19,039	14,981	19,451	17,459
90,450	**90,500**	19,053	14,994	19,465	17,471
90,500	**90,550**	19,067	15,006	19,479	17,484
90,550	**90,600**	19,081	15,019	19,493	17,496
90,600	**90,650**	19,095	15,031	19,507	17,509
90,650	**90,700**	19,109	15,044	19,521	17,521
90,700	**90,750**	19,123	15,056	19,535	17,534
90,750	**90,800**	19,137	15,069	19,549	17,546
90,800	**90,850**	19,151	15,081	19,563	17,559
90,850	**90,900**	19,165	15,094	19,577	17,571
90,900	**90,950**	19,179	15,106	19,591	17,584
90,950	**91,000**	19,193	15,119	19,605	17,596
91,000					
91,000	**91,050**	19,207	15,131	19,619	17,609
91,050	**91,100**	19,221	15,144	19,633	17,621
91,100	**91,150**	19,235	15,156	19,647	17,634
91,150	**91,200**	19,249	15,169	19,661	17,646
91,200	**91,250**	19,263	15,181	19,675	17,659
91,250	**91,300**	19,277	15,194	19,689	17,671
91,300	**91,350**	19,291	15,206	19,703	17,684
91,350	**91,400**	19,305	15,219	19,717	17,696
91,400	**91,450**	19,319	15,231	19,731	17,709
91,450	**91,500**	19,333	15,244	19,745	17,721
91,500	**91,550**	19,347	15,256	19,759	17,734
91,550	**91,600**	19,361	15,269	19,773	17,746
91,600	**91,650**	19,375	15,281	19,787	17,759
91,650	**91,700**	19,389	15,294	19,801	17,771
91,700	**91,750**	19,403	15,306	19,815	17,784
91,750	**91,800**	19,417	15,319	19,829	17,796
91,800	**91,850**	19,431	15,331	19,843	17,809
91,850	**91,900**	19,445	15,344	19,857	17,821
91,900	**91,950**	19,459	15,356	19,871	17,834
91,950	**92,000**	19,473	15,369	19,885	17,846

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
92,000					
92,000	**92,050**	19,487	15,381	19,899	17,859
92,050	**92,100**	19,501	15,394	19,913	17,871
92,100	**92,150**	19,515	15,406	19,927	17,884
92,150	**92,200**	19,529	15,419	19,941	17,896
92,200	**92,250**	19,543	15,431	19,955	17,909
92,250	**92,300**	19,557	15,444	19,969	17,921
92,300	**92,350**	19,571	15,456	19,983	17,934
92,350	**92,400**	19,585	15,469	19,997	17,946
92,400	**92,450**	19,599	15,481	20,011	17,959
92,450	**92,500**	19,613	15,494	20,025	17,971
92,500	**92,550**	19,627	15,506	20,039	17,984
92,550	**92,600**	19,641	15,519	20,053	17,996
92,600	**92,650**	19,655	15,531	20,067	18,009
92,650	**92,700**	19,669	15,544	20,081	18,021
92,700	**92,750**	19,683	15,556	20,095	18,034
92,750	**92,800**	19,697	15,569	20,109	18,046
92,800	**92,850**	19,711	15,581	20,123	18,059
92,850	**92,900**	19,725	15,594	20,137	18,071
92,900	**92,950**	19,739	15,606	20,151	18,084
92,950	**93,000**	19,753	15,619	20,165	18,096
93,000					
93,000	**93,050**	19,767	15,631	20,179	18,109
93,050	**93,100**	19,781	15,644	20,193	18,121
93,100	**93,150**	19,795	15,656	20,207	18,134
93,150	**93,200**	19,809	15,669	20,221	18,146
93,200	**93,250**	19,823	15,681	20,235	18,159
93,250	**93,300**	19,837	15,694	20,249	18,171
93,300	**93,350**	19,851	15,706	20,263	18,184
93,350	**93,400**	19,865	15,719	20,277	18,196
93,400	**93,450**	19,879	15,731	20,291	18,209
93,450	**93,500**	19,893	15,744	20,305	18,221
93,500	**93,550**	19,907	15,756	20,319	18,234
93,550	**93,600**	19,921	15,769	20,333	18,246
93,600	**93,650**	19,935	15,781	20,347	18,259
93,650	**93,700**	19,949	15,794	20,361	18,271
93,700	**93,750**	19,963	15,806	20,375	18,284
93,750	**93,800**	19,977	15,819	20,389	18,296
93,800	**93,850**	19,991	15,831	20,403	18,309
93,850	**93,900**	20,005	15,844	20,417	18,321
93,900	**93,950**	20,019	15,856	20,431	18,334
93,950	**94,000**	20,033	15,869	20,445	18,346
94,000					
94,000	**94,050**	20,047	15,881	20,459	18,359
94,050	**94,100**	20,061	15,894	20,473	18,371
94,100	**94,150**	20,075	15,906	20,487	18,384
94,150	**94,200**	20,089	15,919	20,501	18,396
94,200	**94,250**	20,103	15,931	20,515	18,409
94,250	**94,300**	20,117	15,944	20,529	18,421
94,300	**94,350**	20,131	15,956	20,543	18,434
94,350	**94,400**	20,145	15,969	20,557	18,446
94,400	**94,450**	20,159	15,981	20,571	18,459
94,450	**94,500**	20,173	15,994	20,585	18,471
94,500	**94,550**	20,187	16,006	20,599	18,484
94,550	**94,600**	20,201	16,019	20,613	18,496
94,600	**94,650**	20,215	16,031	20,627	18,509
94,650	**94,700**	20,229	16,044	20,641	18,521
94,700	**94,750**	20,243	16,056	20,655	18,534
94,750	**94,800**	20,257	16,069	20,669	18,546
94,800	**94,850**	20,271	16,081	20,683	18,559
94,850	**94,900**	20,285	16,094	20,697	18,571
94,900	**94,950**	20,299	16,106	20,711	18,584
94,950	**95,000**	20,313	16,119	20,725	18,596

* This column must also be used by a qualifying widow(er).

2009 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
95,000					
95,000	**95,050**	20,327	16,131	20,739	18,609
95,050	**95,100**	20,341	16,144	20,753	18,621
95,100	**95,150**	20,355	16,156	20,767	18,634
95,150	**95,200**	20,369	16,169	20,781	18,646
95,200	**95,250**	20,383	16,181	20,795	18,659
95,250	**95,300**	20,397	16,194	20,809	18,671
95,300	**95,350**	20,411	16,206	20,823	18,684
95,350	**95,400**	20,425	16,219	20,837	18,696
95,400	**95,450**	20,439	16,231	20,851	18,709
95,450	**95,500**	20,453	16,244	20,865	18,721
95,500	**95,550**	20,467	16,256	20,879	18,734
95,550	**95,600**	20,481	16,269	20,893	18,746
95,600	**95,650**	20,495	16,281	20,907	18,759
95,650	**95,700**	20,509	16,294	20,921	18,771
95,700	**95,750**	20,523	16,306	20,935	18,784
95,750	**95,800**	20,537	16,319	20,949	18,796
95,800	**95,850**	20,551	16,331	20,963	18,809
95,850	**95,900**	20,565	16,344	20,977	18,821
95,900	**95,950**	20,579	16,356	20,991	18,834
95,950	**96,000**	20,593	16,369	21,005	18,846
96,000					
96,000	**96,050**	20,607	16,381	21,019	18,859
96,050	**96,100**	20,621	16,394	21,033	18,871
96,100	**96,150**	20,635	16,406	21,047	18,884
96,150	**96,200**	20,649	16,419	21,061	18,896
96,200	**96,250**	20,663	16,431	21,075	18,909
96,250	**96,300**	20,677	16,444	21,089	18,921
96,300	**96,350**	20,691	16,456	21,103	18,934
96,350	**96,400**	20,705	16,469	21,117	18,946
96,400	**96,450**	20,719	16,481	21,131	18,959
96,450	**96,500**	20,733	16,494	21,145	18,971
96,500	**96,550**	20,747	16,506	21,159	18,984
96,550	**96,600**	20,761	16,519	21,173	18,996
96,600	**96,650**	20,775	16,531	21,187	19,009
96,650	**96,700**	20,789	16,544	21,201	19,021
96,700	**96,750**	20,803	16,556	21,215	19,034
96,750	**96,800**	20,817	16,569	21,229	19,046
96,800	**96,850**	20,831	16,581	21,243	19,059
96,850	**96,900**	20,845	16,594	21,257	19,071
96,900	**96,950**	20,859	16,606	21,271	19,084
96,950	**97,000**	20,873	16,619	21,285	19,096

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
97,000					
97,000	**97,050**	20,887	16,631	21,299	19,109
97,050	**97,100**	20,901	16,644	21,313	19,121
97,100	**97,150**	20,915	16,656	21,327	19,134
97,150	**97,200**	20,929	16,669	21,341	19,146
97,200	**97,250**	20,943	16,681	21,355	19,159
97,250	**97,300**	20,957	16,694	21,369	19,171
97,300	**97,350**	20,971	16,706	21,383	19,184
97,350	**97,400**	20,985	16,719	21,397	19,196
97,400	**97,450**	20,999	16,731	21,411	19,209
97,450	**97,500**	21,013	16,744	21,425	19,221
97,500	**97,550**	21,027	16,756	21,439	19,234
97,550	**97,600**	21,041	16,769	21,453	19,246
97,600	**97,650**	21,055	16,781	21,467	19,259
97,650	**97,700**	21,069	16,794	21,481	19,271
97,700	**97,750**	21,083	16,806	21,495	19,284
97,750	**97,800**	21,097	16,819	21,509	19,296
97,800	**97,850**	21,111	16,831	21,523	19,309
97,850	**97,900**	21,125	16,844	21,537	19,321
97,900	**97,950**	21,139	16,856	21,551	19,334
97,950	**98,000**	21,153	16,869	21,565	19,346
98,000					
98,000	**98,050**	21,167	16,881	21,579	19,359
98,050	**98,100**	21,181	16,894	21,593	19,371
98,100	**98,150**	21,195	16,906	21,607	19,384
98,150	**98,200**	21,209	16,919	21,621	19,396
98,200	**98,250**	21,223	16,931	21,635	19,409
98,250	**98,300**	21,237	16,944	21,649	19,421
98,300	**98,350**	21,251	16,956	21,663	19,434
98,350	**98,400**	21,265	16,969	21,677	19,446
98,400	**98,450**	21,279	16,981	21,691	19,459
98,450	**98,500**	21,293	16,994	21,705	19,471
98,500	**98,550**	21,307	17,006	21,719	19,484
98,550	**98,600**	21,321	17,019	21,733	19,496
98,600	**98,650**	21,335	17,031	21,747	19,509
98,650	**98,700**	21,349	17,044	21,761	19,521
98,700	**98,750**	21,363	17,056	21,775	19,534
98,750	**98,800**	21,377	17,069	21,789	19,546
98,800	**98,850**	21,391	17,081	21,803	19,559
98,850	**98,900**	21,405	17,094	21,817	19,571
98,900	**98,950**	21,419	17,106	21,831	19,584
98,950	**99,000**	21,433	17,119	21,845	19,596

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
99,000					
99,000	**99,050**	21,447	17,131	21,859	19,609
99,050	**99,100**	21,461	17,144	21,873	19,621
99,100	**99,150**	21,475	17,156	21,887	19,634
99,150	**99,200**	21,489	17,169	21,901	19,646
99,200	**99,250**	21,503	17,181	21,915	19,659
99,250	**99,300**	21,517	17,194	21,929	19,671
99,300	**99,350**	21,531	17,206	21,943	19,684
99,350	**99,400**	21,545	17,219	21,957	19,696
99,400	**99,450**	21,559	17,231	21,971	19,709
99,450	**99,500**	21,573	17,244	21,985	19,721
99,500	**99,550**	21,587	17,256	21,999	19,734
99,550	**99,600**	21,601	17,269	22,013	19,746
99,600	**99,650**	21,615	17,281	22,027	19,759
99,650	**99,700**	21,629	17,294	22,041	19,771
99,700	**99,750**	21,643	17,306	22,055	19,784
99,750	**99,800**	21,657	17,319	22,069	19,796
99,800	**99,850**	21,671	17,331	22,083	19,809
99,850	**99,900**	21,685	17,344	22,097	19,821
99,900	**99,950**	21,699	17,356	22,111	19,834
99,950	**100,000**	21,713	17,369	22,125	19,846

$100,000 or over — use the Tax Computation Worksheet on page 89

* This column must also be used by a qualifying widow(er)

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2009** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 OMB No. 1545-0074

Label (See instructions on page 14.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 14.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☐ 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 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

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

Boxes checked on 6a and 6b

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 17)
			☐
			☐
			☐
			☐

If more than four dependents, see page 17 and check here ▶ ☐

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

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	
8a	**Taxable** interest. Attach Schedule B if required		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 22)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 24)	15b
16a	Pensions and annuities	16a	b Taxable amount (see page 25)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		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	

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 34)	33	
34	Tuition and fees deduction. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 87. Cat. No. 11320B Form **1040** (2009)

Draft as of 5/30/2009

Draft as of 06/30/2009

Tax and Credits

Standard Deduction for—
- People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.
- All others:

Single or Married filing separately, $5,700

Married filing jointly or Qualifying widow(er), $11,400

Head of household, $8,350

38	Amount from line 37 (adjusted gross income)	38	
39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ 40b ☐		
41	Subtract line 40a from line 38	41	
42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42	
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	**Tax** (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48		
49	Education credits from Form 8863, line 29 — 49		
50	Retirement savings contributions credit. Attach Form 8880 — 50		
51	Child tax credit (see page 42) — 51		
52	Credits from Form: a ☐ 8396 b ☐ 8839 c ☐ 5695 — 52		
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐ — 53		
54	Add lines 47 through 53. These are your **total credits**	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a ☐ AEIC payments b ☐ Household employment taxes. Attach Schedule H	59	
60	Add lines 55 through 59. This is your **total tax** ▶	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099 — 61		
62	2009 estimated tax payments and amount applied from 2008 return — 62		
63	Making work pay and government retiree credits. Attach Schedule M — 63		
64a	**Earned income credit (EIC)** — 64a		
b	Nontaxable combat pay election — 64b		
65	Additional child tax credit. Attach Form 8812 — 65		
66	Refundable education credit from Form 8863, line 16 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 62) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 62) — 69		
70	Credits from Form: a ☐ 2439 b ☐ 4136 c ☐ 8801 d ☐ 8885 — 70		
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** ▶	71	

Refund

Direct deposit? See page 62 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	72	
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	73a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶ — 74		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 64 ▶	75	
76	Estimated tax penalty (see page 64) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 65)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign Here

Joint return? See page 15. Keep a copy for your records.

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

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

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

2009 Form 1040-V

Department of the Treasury
Internal Revenue Service

Draft as of 06/02/2009

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2009 Form 1040, Form 1040A, or Form 1040EZ. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2009 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return. If you are filing Form 1040A or Form 1040EZ, enter "2009 Form 1040A" or "2009 Form 1040EZ," whichever is appropriate, instead of "2009 Form 1040."
- To help process your payment, enter the amount on the right side of your check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter "$ XXX—" or "$ XXX $\frac{XX}{100}$").

How To Send In Your 2009 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2009 tax return, payment, and Form 1040-V in the envelope that came with your 2009 tax return instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

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

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Cat. No. 20975C — Form **1040-V** (2009)

▼ **Detach Here and Mail With Your Payment and Return** ▼

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

Payment Voucher

▶ **Do not staple or attach this voucher to your payment or return.**

OMB No. 1545-0074
2009

Print or type

1 Your social security number (SSN)	2 If a joint return, SSN shown second on your return	3 **Amount you are paying by check or money order**	Dollars	Cents

4 Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street)	Apt. no.
City, town or post office, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)	

Cat. No. 20975C

IF you live in . . .	THEN use this address if you: Prepared your own return . . .	Used a paid preparer . . .
Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0102	Internal Revenue Service Center P.O. Box 105017 Atlanta, GA 30348-5017
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont	Department of the Treasury Internal Revenue Service Center Andover, MA 05501-0102	Internal Revenue Service Center P.O. Box 37002 Hartford, CT 06176-0002
Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0102	Internal Revenue Service Center P.O. Box 1214 Charlotte, NC 28201-1214
Arizona, Idaho, Illinois, Iowa, Kansas, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0102	Internal Revenue Service Center P.O. Box 802501 Cincinnati, OH 45280-2501
Alaska, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0102	Internal Revenue Service Center P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, Ohio, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0102	Internal Revenue Service Center P.O. Box 970011 St. Louis, MO 63197-0011
New Jersey, New York, Pennsylvania	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0102	Internal Revenue Service Center P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the Virgin Islands*	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA	Internal Revenue Service Center P.O. Box 1303 Charlotte, NC 28201-1303 USA

*Permanent residents of Guam or the Virgin Islands should not use Form 1040-V.

Draft as of 06/02/2009

Printed on recycled paper

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. 1545-0121

2009

Attachment Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning 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.

a ☐ Passive category income
b ☐ General category income
c ☐ Section 901(j) income
d ☐ Certain income re-sourced by treaty
e ☐ Lump-sum distributions

f Resident of (name of country) ▶

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.*

Draft as of 06/18/2009

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.)
g	**Enter the name of the foreign country or U.S. possession** ▶				
1a	Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):				**1a**
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is $250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
	Deductions and losses (***Caution:*** *See pages 13 and 14 of the instructions*):				
2	Expenses **definitely related** to the income on line 1a (attach statement)				
3	Pro rata share of other deductions **not definitely related:**				
a	Certain itemized deductions or standard deduction (see instructions)				
b	Other deductions (attach statement)				
c	Add lines 3a and 3b				
d	Gross foreign source income (see instructions)				
e	Gross income from all sources (see instructions)				
f	Divide line 3d by line 3e (see instructions)				
g	Multiply line 3c by line 3f				
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use worksheet on page 14 of the instructions)				
b	Other interest expense				
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5				**6**
7	Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				**7**

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (h) ☐ Paid (i) ☐ Accrued (j) Date paid or accrued	Foreign taxes paid or accrued: In foreign currency: Taxes withheld at source on: (k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	In U.S. dollars: Taxes withheld at source on: (o) Dividends	(p) Rents and royalties	(q) Interest	(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
A										
B										
C										

8 **Add lines A through C, column (s). Enter the total here and on line 9, page 2** ▶ **8**

For Paperwork Reduction Act Notice, see page 19 of the instructions.

Cat. No. 11440U Form **1116** (2009)

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			
10	Carryback or carryover (attach detailed computation)	10			
11	Add lines 9 and 10	11			
12	Reduction in foreign taxes (see pages 15 and 16 of the instructions)	12			
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)			13	
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 16 of the instructions)	14			
15	Adjustments to line 14 (see pages 16 and 17 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			
17	**Individuals:** Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). **Estates and trusts:** Enter your taxable income without the deduction for your exemption	17			
	Caution: *If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.*				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"			18	
19	**Individuals:** Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. **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	
	Caution: *If you are completing line 19 for separate category **e** (lump-sum distributions), see page 19 of the instructions.*				
20	Multiply line 19 by line 18 (maximum amount of credit)			20	
21	Enter the **smaller** of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see page 19 of the instructions) ▶			21	

Part IV Summary of Credits From Separate Parts III (see page 19 of the instructions)

22	Credit for taxes on passive category income	22			
23	Credit for taxes on general category income	23			
24	Credit for taxes on certain income re-sourced by treaty	24			
25	Credit for taxes on lump-sum distributions	25			
26	Add lines 22 through 25			26	
27	Enter the **smaller** of line 19 or line 26			27	
28	Reduction of credit for international boycott operations. See instructions for line 12 beginning on page 15			28	
29	Subtract line 28 from line 27. This is your **foreign tax credit.** Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			29	

Draft as of 06/13/2009

Form **2106-EZ**

Department of the Treasury
Internal Revenue Service (99)

Unreimbursed Employee Business Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment Sequence No. **129A**

Your name	Occupation in which you incurred expenses	**Social security number**

Drafted as of 03/25/2009

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2009.

Caution: *You can use the standard mileage rate for 2009* ***only if: (a)*** *you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service,* ***or (b)*** *you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.*

Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 55¢ (.55)	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	
5	Meals and entertainment expenses: $ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	
6	**Total expenses.** Add lines 1 through 5. Enter here and on **Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 9**). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ ..... / ..... / .....

8 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

a Business ..... **b** Commuting (see instructions) ..... **c** Other .....

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

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

11a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

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

For Paperwork Reduction Act Notice, see page 4. Cat. No. 20604Q Form **2106-EZ** (2009)

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See separate instructions.**

1040 / 1040A / 1040NR → 2441

OMB No. 1545-0074

2009

Attachment Sequence No. **21**

Name(s) shown on return | **Your social security number**

Draft as of 06/18/2009

Part I **Persons or Organizations Who Provided the Care—**You **must** complete this part.
(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 56.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2009 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 34 . . . . . **3**

4 Enter your **earned income**. See instructions **4**

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . . **5**

6 Enter the **smallest** of line 3, 4, or 5 . . . . . **6**

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36. . . . . **7**

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

8 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions **9**

10 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43. . . . . **10**

11 Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0- . . . **11**

12 Subtract line 11 from line 10. If zero or less, **stop.** You cannot take the credit **12**

13 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45 . . . . **13**

For Paperwork Reduction Act Notice, see page 4 of the instructions. Cat. No. 11862M Form **2441** (2009)

Part III Dependent Care Benefits

14	Enter the total amount of **dependent care benefits** you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			14	
15	Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions			15	
16	Enter the amount, if any, you forfeited or carried forward to 2010. See instructions			16	( )
17	Combine lines 14 through 16. See instructions			17	
18	Enter the total amount of **qualified expenses** incurred in 2009 for the care of the **qualifying person(s)**	18			
19	Enter the **smaller** of line 17 or 18	19			
20	Enter your **earned income.** See instructions	20			
21	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see page 2 of the instructions. • All others, enter the amount from line 20.	21			
22	Enter the **smallest** of line 19, 20, or 21	22			
23	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 21)	23			
24	Are you filing Form 1040A? ☐ **Yes.** Skip lines 24 through 27 and go to line 28. ☐ **No.** Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-			24	
25	Subtract line 24 from line 17	25			
26	Enter the **smaller** of line 22 or 23	26			
27	**Deductible benefits.** Enter the **smallest** of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions			27	
28	**Excluded benefits. Form 1040 and 1040NR filers:** Subtract line 27 from line 26. If zero or less, enter-0-. **Form 1040A filers:** Enter the **smaller** of line 22 or line 23			28	
29	**Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 28 from line 25. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB"			29	

To claim the child and dependent care credit, complete lines 30 through 34 below.

30	Enter $3,000 ($6,000 if two or more qualifying persons)	30	
31	**Form 1040 and 1040NR filers:** Add lines 27 and 28. **Form 1040A filers:** Enter the amount from line 28	31	
32	Subtract line 31 from line 30. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2008 expenses in 2009, see the instructions for line 9	32	
33	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here.	33	
34	Enter the **smaller** of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	34	

Draft as of 06/18/2009

Form **2555**

Department of the Treasury
Internal Revenue Service

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2009

Attachment Sequence No. **34**

For Use by U.S. Citizens and Resident Aliens Only

Name shown on Form 1040 | **Your social security number**

Draft as of 06/12/2009

Part I General Information

1 Your foreign address (including country) | **2** Your occupation

3 Employer's name ▶

4a Employer's U.S. address ▶

b Employer's foreign address ▶

5 Employer is (check any that apply): **a** ☐ A foreign entity **b** ☐ A U.S. company **c** ☐ Self **d** ☐ A foreign affiliate of a U.S. company **e** ☐ Other (specify) ▶

6a If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶

b If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ▶ ☐ and go to line 7.

c Have you ever revoked either of the exclusions? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶

7 Of what country are you a citizen/national? ▶

8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions . . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶

9 List your tax home(s) during your tax year and date(s) established. ▶

Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

Part II Taxpayers Qualifying Under Bona Fide Residence Test (see page 2 of the instructions)

10 Date bona fide residence began ▶ , and ended ▶

11 Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer

12a Did any of your family live with you abroad during any part of the tax year? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," who and for what period? ▶

13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions . . . . . ☐ **Yes** ☐ **No**

b Are you required to pay income tax to the country where you claim bona fide residence? See instructions . ☐ **Yes** ☐ **No**

If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns **(a)–(d)** below. **Do not** include the income from column **(d)** in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)	**(a)** Date arrived in U.S.	**(b)** Date left U.S.	**(c)** Number of days in U.S. on business	**(d)** Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶

b Enter the type of visa under which you entered the foreign country. ▶

c Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation . ☐ **Yes** ☐ **No**

d Did you maintain a home in the United States while living abroad? . . . . . ☐ **Yes** ☐ **No**

e If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

For Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 11900P Form **2555** (2009)

Part III **Taxpayers Qualifying Under Physical Presence Test** (see page 2 of the instructions)

16 The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____

17 Enter your principal country of employment during your tax year. ▶ _____

18 If you traveled abroad during the 12-month period entered on line 16, complete columns **(a)–(f)** below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column **(f)** below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	**(b)** Date arrived	**(c)** Date left	**(d)** Full days present in country	**(e)** Number of days in U.S. on business	**(f)** Income earned in U.S. on business (attach computation)

Draft as of 06/12/2009

Part IV **All Taxpayers**

Note: *Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2009 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions.* ***Do not*** *include income from line 14, column* ***(d),*** *or line 18, column* ***(f).*** *Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.*

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2009, no matter when you performed the service.

2009 Foreign Earned Income		**Amount (in U.S. dollars)**
19 Total wages, salaries, bonuses, commissions, etc.	**19**	
20 Allowable share of income for personal services performed (see instructions):		
a In a business (including farming) or profession	**20a**	
b In a partnership. List partnership's name and address and type of income. ▶ _____	**20b**	
21 Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a Home (lodging)	**21a**	
b Meals	**21b**	
c Car	**21c**	
d Other property or facilities. List type and amount. ▶ _____	**21d**	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a Cost of living and overseas differential — **22a**		
b Family — **22b**		
c Education — **22c**		
d Home leave — **22d**		
e Quarters — **22e**		
f For any other purpose. List type and amount. ▶ _____ — **22f**		
g Add lines 22a through 22f	**22g**	
23 Other foreign earned income. List type and amount. ▶ _____	**23**	
24 Add lines 19 through 21d, line 22g, and line 23	**24**	
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions)	**25**	
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your **2009 foreign earned income** ▶	**26**	

Part V All Taxpayers

27	Enter the amount from line 26	27		

Are you claiming the housing exclusion or housing deduction?

☐ **Yes.** Complete Part VI.

☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

28	Qualified housing expenses for the tax year (see instructions)	28		
29a	Enter location where housing expenses incurred (see instructions) ▶			
b	Enter limit on housing expenses (see instructions)	29b		
30	Enter the **smaller** of line 28 or line 29b	30		
31	Number of days in your qualifying period that fall within your 2009 tax year (see instructions) 31 days			
32	Multiply $40.07 by the number of days on line 31. If 365 is entered on line 31, enter $14,624.00 here	32		
33	Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX	33		
34	Enter employer-provided amounts (see instructions) 34			
35	Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000"	35	× .	
36	**Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶	36		

Note: *The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.*

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

37	Maximum foreign earned income exclusion	37	$91,400	00
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2009 tax year (see the instructions for line 31). 38 days			
39	• If line 38 and the number of days in your 2009 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2009 tax year and enter the result as a decimal (rounded to at least three places).	39	× .	
40	Multiply line 37 by line 39	40		
41	Subtract line 36 from line 27	41		
42	**Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶	42		

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

43	Add lines 36 and 42	43		
44	Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation	44		
45	Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22	45		

Part IX Taxpayers Claiming the Housing Deduction— Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

46	Subtract line 36 from line 33	46		
47	Subtract line 43 from line 27	47		
48	Enter the **smaller** of line 46 or line 47	48		

Note: *If line 47 is **more than** line 48 and you could not deduct all of your 2008 housing deduction because of the 2008 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.*

49	Housing deduction carryover from 2008 (from worksheet on page 4 of the instructions)	49		
50	**Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶	50		

Draft as of 06/12/2009

Form **2555-EZ**

Department of the Treasury
Internal Revenue Service (99)

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2009

Attachment Sequence No. **34A**

Name shown on Form 1040 | **Your social security number**

Draft as of 06/24/2009

You May Use This Form If You:

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of $91,400 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion

1 Bona Fide Residence Test

a Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
- If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.

b Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

a Were you physically present in a foreign country or countries for at least 330 full days during— { 2009 **or** any other period of 12 months in a row starting or ending in 2009? } . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
- If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.

b The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

3 Tax Home Test. Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? . . . . . ☐ **Yes** ☐ **No**

- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
- If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information

4 Your foreign address (including country)		**5** Your occupation

6 Employer's name	**7** Employer's U.S. address (including ZIP code)	**8** Employer's foreign address

9 Employer is (check any that apply):

a A U.S. business . . . . . ☐

b A foreign business . . . . . ☐

c Other (specify) ▶ _____ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____

b If you did not file Form 2555 or 2555-EZ after 1981, check here ▶ ☐ and go to line 11a now.

c Have you ever revoked the foreign earned income exclusion? . . . . . ☐ **Yes** ☐ **No**

d If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____

11a List your tax home(s) during 2009 and date(s) established. ▶ _____

b Of what country are you a citizen/national? ▶ _____

For Paperwork Reduction Act Notice, see page 3 of separate instructions. Cat. No. 13272W Form **2555-EZ** (2009)

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2009.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Draft as of 06/24/2009

Part IV Figure Your Foreign Earned Income Exclusion

13	Maximum foreign earned income exclusion	13	$91,400 00
14	Enter the number of days in your qualifying period that fall within 2009 . 14 days		
15	Did you enter 365 on line 14? ☐ **Yes.** Enter "1.000." ☐ **No.** Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	x .
16	Multiply line 13 by line 15	16	
17	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2009 (see instructions). Be sure to include this amount on Form 1040, line 7	17	
18	**Foreign earned income exclusion.** Enter the **smaller** of line 16 or line 17 here and in parentheses on **Form 1040, line 21.** Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18	

Form **3903**

Department of the Treasury
Internal Revenue Service (99)

Moving Expenses

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment Sequence No. **62**

Name(s) shown on return

Your social security number

Before you begin:

✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions) . . .	**1**	
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals . . .	**2**	
3	Add lines 1 and 2 . . .	**3**	
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P** . . .	**4**	
5	Is line 3 **more than** line 4?		
	☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.		
	☐ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction** . . .	**5**	

Draft as of 06/11/2009

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 12490K

Form **3903** (2009)

Form **4137**

Department of the Treasury
Internal Revenue Service (99)

Social Security and Medicare Tax on Unreported Tip Income

▶ See instructions below and on back.
▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074
2009
Attachment Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

Draft as of 06/25/2009

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				

2	Total cash and charge tips you **received** in 2009. Add the amounts from line 1, column (c)	2	
3	Total cash and charge tips you **reported** to your employer(s) in 2009. Add the amounts from line 1, column (d)	3	
4	Subtract line 3 from line 2. This amount is income you **must** include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3	4	
5	Cash and charge tips you received but did not report to your employer because the total was less than $20 in a calendar month (see instructions).	5	
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4	6	
7	Maximum amount of wages (including tips) subject to social security tax	7	106,800 00
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation	8	
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12.	9	
10	Unreported tips subject to social security tax. Enter the **smaller** of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions	10	
11	Multiply line 10 by .062 (social security tax rate)	11	
12	Multiply line 6 by .0145 (Medicare tax rate).	12	
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 53; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)	13	

For Paperwork Reduction Act Notice, see instructions on back. Cat. No. 12626C Form **4137** (2009)

Form **8606**

Department of the Treasury
Internal Revenue Service (99)

Nondeductible IRAs

▶ **See separate instructions.**

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**

OMB No. 1545-0074

2009

Attachment Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Draft as of 06/05/2009

Part I **Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs**

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2009.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2009 **and** you made nondeductible contributions to a traditional IRA in 2009 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2009 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2009, including those made for 2009 from January 1, 2010, through April 15, 2010 (see page 5 of the instructions)		1	
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)		2	
3	Add lines 1 and 2		3	
	In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? — **No** ▶ Enter the amount from line 3 on line 14. Do not complete the rest of Part I. — **Yes** ▶ Go to line 4.			
4	Enter those contributions included on line 1 that were made from January 1, 2010, through April 15, 2010		4	
5	Subtract line 4 from line 3		5	
6	Enter the value of **all** your traditional, SEP, and SIMPLE IRAs as of December 31, 2009, plus any outstanding rollovers. Subtract any repayments of qualified disaster recovery assistance distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2009. **Do not** include rollovers (other than repayments of qualified disaster recovery assistance distributions), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. **Do not** include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	× .	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions		13	
14	Subtract line 13 from line 3. This is **your total basis in traditional IRAs for 2009 and earlier years**		14	
15a	Subtract line 12 from line 7		15a	
b	Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 22		15b	
c	**Taxable amount.** Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b		15c	
	Note: *You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).*			

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions.

Cat. No. 63966F

Form **8606** (2009)

Part II **2009 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs**

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2009 (excluding any portion you recharacterized).

Caution: *If your modified adjusted gross income is over $100,000* ***or*** *you are married filing separately and you lived with your spouse at any time in 2009, you* ***cannot*** *convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2009. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).*

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. **Do not** include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2009 or 2010 (see page 7 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
18	**Taxable amount.** Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		

Part III **Distributions From Roth IRAs**

Complete this part only if you took a distribution from a Roth IRA in 2009. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2009 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). **Do not** enter more than $10,000	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
22	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23		
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 8 of the instructions)	24		
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a		
b	Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 8 of the instructions). Also enter this amount on Form 8930, line 23	25b		
c	**Taxable amount.** Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c		

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

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

Your signature ▶ Date ▶

Paid Preparer's Use Only

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

Draft as of 06/09/2009

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. **47**

Name(s) shown on return

Your social security number

Draft as of 06/22/2009

Part I All Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions. **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 38 of the Form 1040A instructions. **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 19 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.		1	
2	Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47		2	
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit		3	
4a	Earned income (see instructions on back)	4a		
b	Nontaxable combat pay (see instructions on back)	4b		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result	5		
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	
	Next. Do you have three or more qualifying children? ☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13. ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.			

Part II Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7		
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.	8		
9	Add lines 7 and 8	9		
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69. **1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 63.	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-		11	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.		12	

Part III Additional Child Tax Credit

13	**This is your additional child tax credit**	13	

Enter this amount on Form 1040, line 65, Form 1040A, line 42, or Form 1040NR, line 61.

For Paperwork Reduction Act Notice, see back of form

Cat. No. 10644E

Form **8812** (2009)

Form **8862**
(Rev. January 2009)
Department of the Treasury
Internal Revenue Service

Information To Claim Earned Income Credit After Disallowance

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

OMB No. 1545-0074

Attachment Sequence No. **43A**

Name(s) shown on return

Your social security number

Before you begin: √ See your tax return instructions or **Pub. 596,** Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.

√ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.

√ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

1 Enter the year for which you are filing this form (for example, 2008) . . . . . ▶ ☐☐☐☐

2 If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" . . . ▶ ☐ **Yes** ☐ **No**

Caution. If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.

3 Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? . . . . . ▶ ☐ **Yes** ☐ **No**

Caution. If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers Without a Qualifying Child

4 Enter the **number of days** during the year shown on line 1 that you lived in the United States . . ▶ ☐☐☐

Caution. If you entered less than **183** (**184** if the year on line 1 is 2008), **stop.** You cannot take the EIC. See the instructions.

5 If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States . . . . . ▶ ☐☐☐

Caution. If you entered less than **183** (**184** if the year on line 1 is 2008), **stop.** You cannot take the EIC. See the instructions.

Part III Filers With a Qualifying Child or Children

Note. Child 1 and **Child 2** are the same children you listed as Child 1 and Child 2 on **Schedule EIC** for the year shown on line 1 above.

6 Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:

a Child 1 ▶ ☐☐☐ **b Child 2** . . . . ▶ ☐☐☐

Caution. If you entered less than **183** for either child (**184** if the year on line 1 is 2008), you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.

7 If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.

a Child 1 ▶ **(1)** Month and day of birth (MM/DD) ▶ ☐☐/☐☐ **(2)** Month and day of death (MM/DD) ▶ ☐☐/☐☐

b Child 2 ▶ **(1)** Month and day of birth (MM/DD) ▶ ☐☐/☐☐ **(2)** Month and day of death (MM/DD) ▶ ☐☐/☐☐

8 Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:

a Child 1 ▶ Number and street .....
City or town, state, and ZIP code .....

b Child 2 ▶ **If same as shown for child 1, check this box.** ▶ ☐ Otherwise, enter below:
Number and street .....
City or town, state, and ZIP code .....

9 Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1 or child 2 for more than half the year shown on line 1?. . . . . ▶ ☐ **Yes** ☐ **No**

If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:

a Other person living with child 1: Name .....
Relationship to child 1 .....

b Other person living with child 2: If same as shown for child 1, check this box. ▶ ☐ Otherwise, enter below:
Name .....
Relationship to child 2 .....

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 25145E Form **8862** (Rev. 1-2009)

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

▶ See separate Instructions to find out if you are eligible to take the credits.

▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2009

Attachment Sequence No. **50**

Name(s) shown on return | Your social security number

Caution: *You **cannot** take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.*

Draft as of 08/25/2009

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in this part for all students.

Caution: *You **cannot** take the American opportunity credit for more than **4** tax years for the **same student.***

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). **Do not** enter more than $4,000 for each student.	(d) Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).

2	**Tentative American opportunity credit.** Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV . . . . . ▶	2	

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

Caution: *You **cannot** take the Hope credit for more than **2** tax years for the **same student.***

3	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). **Do not** enter more than $2,400* for each student.	(d) Enter the **smaller** of the amount in column (c) or $1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)

*For each student who attended an eligible educational institution in a Midwestern disaster area, **do not** enter more than $4,800.

For each student who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller of the amount in column (c) or $2,400.

4	**Tentative Hope credit.** Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for another student, go to Part III; otherwise, go to Part V . . . . . ▶	4	

Part III Lifetime Learning Credit. Caution: *You **cannot** take the American opportunity credit or the Hope credit and the lifetime learning credit for the **same student*** in the same year.

5	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)

6	Add the amounts on line 5, column (c), and enter the total	6	
7a	Enter the **smaller** of line 6 or $10,000	7a	
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the **smaller** of $10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions) .	7b	
c	Subtract line 7b from line 7a	7c	
8a	Multiply line 7b by 40% (.40)	8a	
b	Multiply line 7c by 20% (.20)	8b	
c	**Tentative lifetime learning credit.** Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V	8c	

For Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 25379M Form **8863** (2009)

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2		9	
10	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	10		
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	11		
12	Subtract line 11 from line 10. If zero or less, **stop**; you cannot take any education credit	12		
13	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	13		
14	If line 12 is: ● Equal to or more than line 13, enter 1.000 on line 14 ● Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places)		14	.
15	Multiply line 9 by line 14. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions in the instructions, you cannot take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box ▶ ☐		15	
16	**Refundable American opportunity credit.** Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below		16	

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15		17	
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25		18	
19	Enter: $120,000 if married filing jointly; $60,000 if single, head of household, or qualifying widow(er)	19		
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	20		
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	21		
22	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	22		
23	If line 21 is: ● Equal to or more than line 22, enter the amount from line 18 on line 24 and to line 25 ● Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places)		23	.
24	Multiply line 18 by line 23 ▶		24	
25	Add line 17 and line 24. If zero, **stop;** you **cannot** take any nonrefundable education credit		25	
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28		26	
27	Enter the total, if any, of your credits from: ● Form 1040, lines 47, 48, and the amount from Schedule R (Form 1040) entered on line 53 ● Form 1040A, lines 29 and 30		27	
28	Subtract line 27 from line 26. If zero or less, **stop**; you **cannot** take any nonrefundable education credit		28	
29	**Nonrefundable education credits.** Enter the **smaller** of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31		29	

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Draft as of 08/22/2009

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ **Do not send to the IRS. This is not a tax return.**
▶ **Keep this form for your records. See instructions.**

OMB No. 1545-0074

2009

Draft as of 06/02/2009

Declaration Control Number (DCN) ▶

Taxpayer's name | **Social security number**

Spouse's name | **Spouse's social security number**

Part I **Tax Return Information—Tax Year Ending December 31, 2009** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	
4	Refund (Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 13a)	4	
5	Amount you owe (Form 1040, line 75; Form 1040A, line 48; Form 1040EZ, line 13)	5	

Part II **Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in processing the return or refund, and **(d)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN ☐☐☐☐☐
ERO firm name **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN ☐☐☐☐☐
ERO firm name **Enter five numbers, but do not enter all zeros**
as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only—continue below

Part III **Certification and Authentication—Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. ☐☐☐☐☐☐☐☐☐☐☐
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2009 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form. Cat. No. 32778X Form **8879** (2009)

Form **8880**

Department of the Treasury
Internal Revenue Service

Credit for Qualified Retirement Savings Contributions

▶ **Attach to Form 1040, Form 1040A, or Form 1040NR.**
▶ **See instructions on back.**

OMB No. 1545-0074
2009
Attachment Sequence No. **54**

Name(s) shown on return | **Your social security number**

Draft as of 06/18/2009

CAUTION

You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than $27,750 ($41,625 if head of household; $55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1992, **(b)** is claimed as a dependent on someone else's 2009 tax return, or **(c)** was a **student** (see instructions).

Before you begin: Figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 53.

			(a) You	(b) Your spouse
1	Traditional and Roth IRA contributions for 2009. **Do not** include rollover contributions	1		
2	Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2009 (see instructions)	2		
3	Add lines 1 and 2	3		
4	Certain distributions received **after** 2006 and **before** the due date (including extensions) of your 2009 tax return (see instructions). If married filing jointly, include **both** spouses' amounts in **both** columns. See instructions for an exception	4		
5	Subtract line 4 from line 3. If zero or less, enter -0-	5		
6	In each column, enter the **smaller** of line 5 or $2,000	6		
7	Add the amounts on line 6. If zero, **stop**; you cannot take this credit	7		
8	Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8		
9	Enter the applicable decimal amount shown below:	9		X .

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9—		
---	$16,500	.5	.5	.5
$16,500	$18,000	.5	.5	.2
$18,000	$24,750	.5	.5	.1
$24,750	$27,000	.5	.2	.1
$27,000	$27,750	.5	.1	.1
$27,750	$33,000	.5	.1	.0
$33,000	$36,000	.2	.1	.0
$36,000	$41,625	.1	.1	.0
$41,625	$55,500	.1	.0	.0
$55,500	---	.0	.0	.0

Note: *If line 9 is zero, **stop**; you cannot take this credit.*

10	Multiply line 7 by line 9	10		
11	Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11		
12	**1040 filers:** Enter the total of your credits from lines 47 through 49, and Schedule R, line 24. **1040A filers:** Enter the total of your credits from lines 29 through 31. **1040NR filers:** Enter the total of your credits from lines 44 and 45.	12		
13	Subtract line 12 from line 11. If zero, **stop**; you cannot take this credit	13		
14	**Credit for qualified retirement savings contributions.** Enter the **smaller** of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 46	14		

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 33394D Form **8880** (2009)

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. 07

Name(s) shown on Form 1040 | Your social security number

Draft as of 06/18/2009

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.		
	1	Medical and dental expenses (see page A-1)	1	
	2	Enter amount from Form 1040, line 38 [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 **(check only one box):** a ☐ Income taxes, **or** b ☐ General sales taxes	5	
	6	Real estate taxes (see page A-5)	6	
	7	New motor vehicle taxes from the worksheet on page A-5 (skip this line if you checked box 5b)	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8		9
Interest You Paid (See page A-5.) **Note.** Personal interest is not deductible.	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-6 and show that person's name, identifying no., and address ▶	11	
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12	
	13	Qualified mortgage insurance premiums (see page A-6)	13	
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14	
	15	Add lines 10 through 14		15
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16	Gifts by cash or check. If you made any gift of $250 or more, see page A-7	16	
	17	Other than by cash or check. If any gift of $250 or more, see page A-8. You **must** attach Form 8283 if over $500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18		19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)		20
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38 [25]		
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ▶		28
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a. ☐ **Yes.** Your deduction may be limited. See page A-10 for the amount to enter. ▶		29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐		

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2009**

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.** ▶ **See instructions on back.**

OMB No. 1545-0074

2009

Attachment Sequence No. **08**

Name(s) shown on return

Your social security number

Draft as of 06/23/2009

Part I Interest

(See instructions on back and the instructions for Form 1040A, or 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 instructions on back and list this interest first. Also, show that buyer's social security number and address ▶	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

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

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

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 ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	

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

Part III Foreign Accounts and Trusts

(See instructions on back)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(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 2009, 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 instructions on back for exceptions and filing requirements for Form TD F 90-22.1		
b	If "Yes," enter the name of the foreign country ▶		
8	During 2009, 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 instructions on back		

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2009**

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See instructions on page 2.**

OMB No. 1545-0074

2009

Attachment Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Draft as of 06/23/2009

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-5 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** See the instructions for Schedule C, line 1, on page C-4 and check the box if: • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. . . . ▶ ☐	1	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13.** (If you checked the box on line 1, **do not** report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

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

5 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

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

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

8a Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

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

For Paperwork Reduction Act Notice, see page 2. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2009**

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

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

OMB No. 1545-0074

2009

Attachment Sequence No. **12**

Name(s) shown on return | Your social security number

Draft as of 06/24/2009

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-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						

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	
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 10 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	6	( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	

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-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8						

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	
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-2 of the instructions	13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** on page D-7 of the instructions	14	( )
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on the back	15	

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions. Cat. No. 11338H **Schedule D (Form 1040) 2009**

Part III **Summary**

16 Combine lines 7 and 15 and enter the result **16**

If line 16 is:

- A **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- A **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- **Zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions . . . . . ▶ **18**

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions . . . . . ▶ **19**

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.

☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

. . . . . **21** ( )

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Draft as of 06/24/2009

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, 1040NR, or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

2009

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

Draft as of 06/23/2009

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). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1	List the type and address of each **rental real estate property:**	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			A		
B			B		
C			C		

			Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)	
Income:								
3	Rents received	3				3		
4	Royalties received	4				4		
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-5)	12				12		
13	Other interest	13						
14	Repairs	14						
15	Supplies	15						
16	Taxes	16						
17	Utilities	17						
18	Other (list) ▶	18						
19	Add lines 5 through 18	19				19		
20	Depreciation expense or depletion (see page E-5)	20				20		
21	Total expenses. Add lines 19 and 20	21						
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						
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 43 on page 2	23	( )	( )	( )			
24	**Income.** Add positive amounts shown on line 22. **Do not** include any losses					24		
25	**Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25	( )	
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 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2					26		

For Paperwork Reduction Act Notice, see page E-8 of the instructions. Cat. No. 11344L **Schedule E (Form 1040) 2009**

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

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ **Yes** ☐ **No**

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K–1**	**(h)** Nonpassive loss from **Schedule K–1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K–1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	**30**	
31	Add columns (f), (h), and (i) of line 29b	**31**	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	**32**	

Part III Income or Loss From Estates and Trusts

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		**Nonpassive Income and Loss**	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K–1**	**(e)** Deduction or loss from **Schedule K–1**	**(f)** Other income from **Schedule K–1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	**35**	
36	Add columns (c) and (e) of line 34b	**36**	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	**37**	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	**(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see page E-7)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	

Part V Summary

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	**40**	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	**41**	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	**42**	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	**43**	

Schedule E (Form 1040) 2009

Draft as of 06/23/2009

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

OMB No. 1545-0074

2009

Attachment Sequence No. **43**

Name(s) shown on return

Your social security number

Draft as of 06/19/2009

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 50 of the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year ___ ___ ___ ___ *If born after 1990, skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1990, skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1990, skip lines 4a and 4b; go to line 5.*
4 If the child was born before 1991— **a** Was the child under age 24 at the end of 2009 and a student?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Continue.*
b Was the child permanently and totally disabled during any part of 2009?	☐ **Yes.** *Continue.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Continue.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Continue.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6 Number of months child lived with you in the United States during 2009 ● If the child lived with you for more than half of 2009 but less than 7 months, enter "7." ● If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12."	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2009

SCHEDULE L
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Standard Deduction for Certain Filers

▶ **Attach to Form 1040A or 1040.** ▶ **See instructions on back.**

OMB No. 1545-0074

2009

Attachment Sequence No. **57**

Name(s) shown on return

Your social security number

Draft as of 06/29/2009

CAUTION *File this form **only** if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss.*

1 Enter the amount shown below for your filing status.
- Single or married filing separately—$5,700
- Married filing jointly or Qualifying widow(er)—$11,400
- Head of household—$8,350

1

2 Can you (or your spouse if filing jointly) be claimed as a dependent?
- ☐ **No.** Skip line 3; enter the amount from line 1 on line 4, and go to line 5.
- ☐ **Yes.** Go to line 3.

3 Is your earned income (defined on the back) more than $650?
- ☐ **Yes.** Add $300 to your earned income. Enter the total
- ☐ **No.** Enter $950

3

4 Enter the **smaller** of line 1 or line 3 4

5 Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by $1,100 ($1,400 if single or head of household). If blank, enter -0- 5

6 Form 1040 filers only, enter any net disaster loss from Form 4684, line 18 6

7 Enter the state and local real estate taxes that would be deductible on Schedule A, line 6, if you were itemizing your deductions. **Do not** include foreign real estate taxes (see instructions) 7

8 Enter $500 ($1,000 if married filing jointly) 8

9 Enter the smaller of line 7 or line 8 9

10 Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle **after** February 16, 2009 (see instructions)?
- ☐ **No.** Skip lines 10 through 20 and go to line 21.
- ☐ **Yes.** If Form 1040, line 38, or Form 1040A, line 22, is less than $135,000 ($260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21 10

11 Enter the purchase price (before taxes) of the new motor vehicles (see instructions) 11

12 Is the amount on line 11 more than $49,500?
- ☐ **No.** Enter the amount from line 10.
- ☐ **Yes.** Enter the portion of the tax from line 10 that is attributable to the first $49,500 of the purchase price of each new motor vehicle (see instructions) 12

13 Enter the amount from Form 1040, line 38, or Form 1040A, line 22 13

14 Form 1040 filers only, enter the total of any—
- Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and
- Exclusion of income from Puerto Rico 14

15 Add lines 13 and 14 15

16 Enter $125,000 ($250,000 if married filing jointly) 16

17 Is the amount on line 15 more than the amount on line 16?
- ☐ **No.** Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21.
- ☐ **Yes.** Subtract line 16 from line 15 17

18 Divide line 17 by $10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 18 .

19 Multiply line 12 by line 18 19

20 Subtract line 19 from line 12 20

21 Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b 21

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 49875F **Schedule L (Form 1040A or 1040) 2009**

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay and Government Retiree Credits

▶ **Attach to Form 1040A, 1040, or 1040NR.** ▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment Sequence No. **166**

Name(s) shown on return | **Your social security number**

Draft as of 06/30/2009

1a **Important:** See the instructions if you can be claimed as someone else's dependent, you have a net loss from a business, your wages include pay for work performed while an inmate in a penal institution, or you are filing Form 1040NR, 2555, or 2555-EZ. Residents of Puerto Rico or American Samoa, see Pub. 570.

Do you (and your spouse if filing jointly) have 2009 wages of more than $6,451 ($12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.
☐ **No.** Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on line 1a (see instructions). **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter $400 ($800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . **5**

6 Enter $75,000 ($150,000 if married filing jointly) **6**

7 Is the amount on line 5 more than the amount on line 6?
☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
☐ **Yes.** Subtract line 6 from line 5 . . . . . **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

☐ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than $250 ($500 if married filing jointly) . . . **10**

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

☐ **No.** Enter -0- on line 11 and go to line 12.
☐ **Yes.**
- If you checked "No" on line 10, enter $250 ($500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
- If you checked "Yes" on line 10, enter -0- (exception: enter $250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) . . . **11**

12 Add lines 10 and 11 . . . . . **12**

13 Subtract line 12 from line 9. If zero or less, enter -0- **13**

14 **Making work pay and government retiree credits.** Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 . . . . . **14**

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

For Paperwork Reduction Act Notice, see Form 1040A, 1040, or 1040NR instructions. Cat. No. 52903Q **Schedule M (Form 1040A or 1040) 2009**

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SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule SE (Form 1040).**

OMB No. 1545-0074

2009

Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person with **self-employment** income ▶

Draft as of 06/24/2009

Who Must File Schedule SE

You must file Schedule SE if:

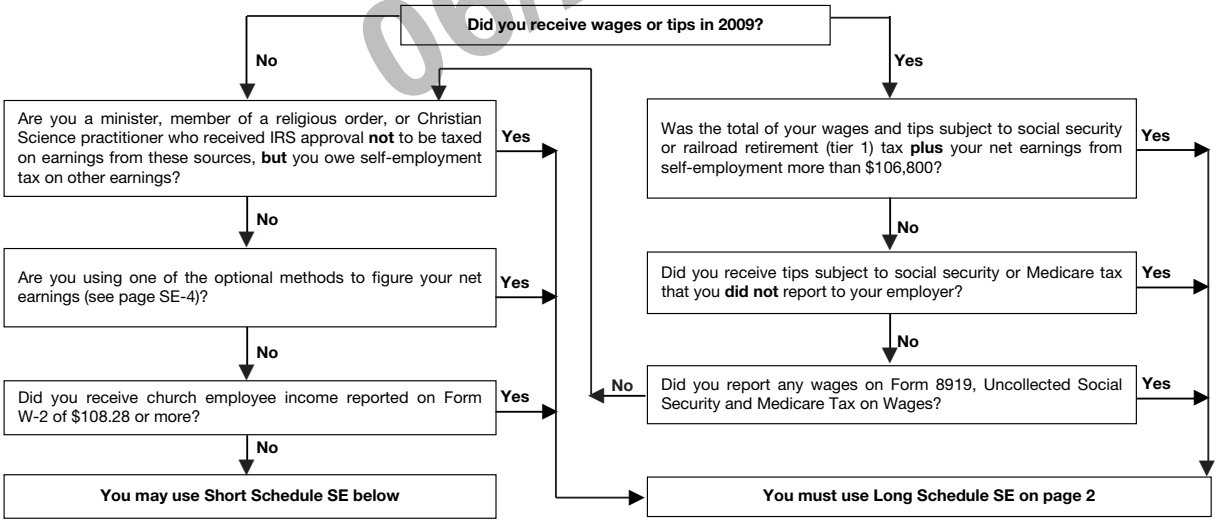
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt—Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE,* above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	**1b**	(	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	**2**		
3	Combine lines 1a, 1b, and 2	**3**		
4	**Net earnings from self-employment.** Multiply line 3 by 92.35% (.9235). If less than $400, **do not** file this schedule; you do not owe self-employment tax ▶	**4**		
5	**Self-employment tax.** If the amount on line 4 is: ● $106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56.** ● More than $106,800, multiply line 4 by 2.9% (.029). Then, add $13,243.20 to the result. Enter the total here and on **Form 1040, line 56.**	**5**		
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27** **6**			

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2009**

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

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 . . . . . ▶ ☐

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see page SE-4)			**1a**	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X			**1b**	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see page SE-4)			**2**	
3	Combine lines 1a, 1b, and 2			**3**	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3			**4a**	
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, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶			**4c**	
5a	Enter your **church employee income** from Form W-2. 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**	
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 2009			**7**	106,800 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. If $106,800 or more, skip lines 8b through 10, and go to line 11	**8a**			
b	Unreported tips subject to social security tax (from Form 4137, line 10)	**8b**			
c	Wages subject to social security tax (from Form 8919, line 10)	**8c**			
d	Add lines 8a, 8b, and 8c			**8d**	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶			**9**	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)			**10**	
11	Multiply line 6 by 2.9% (.029)			**11**	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56**			**12**	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27**	**13**			

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,540, **or (b)** your net farm profits[2] were less than $4,721.

14	Maximum income for optional methods	**14**	4,360 00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,360. Also include this amount on line 4b above	**15**	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,721 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** 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[4] (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), box 14, code B.

[2] From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Draft IRS of 06/24/2009

Worksheet A—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 3, on page 50. Otherwise, use Worksheet B that begins on page 53.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 50. | 1 | |

2. Look up the amount on line 1 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 2 | |

If line 2 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

3. Enter the amount from Form 1040, line 38. | 3 | |

4. Are the amounts on lines 3 and 1 the same?

☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.

☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than $7,500 ($12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than $16,450 ($21,450 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 5 | |

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. This is your earned income credit. | 6 | |

Enter this amount on Form 1040, line 64a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see page 51 to find out if you must file Form 8862 to take the credit for 2009.*

Worksheet B—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 3, on page 50.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a
b.	Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b
c.	Combine lines 1a and 1b.	=	1c
d.	Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	−	1d
e.	Subtract line 1d from 1c.	=	1e

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

a.	Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a
b.	Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b
c.	Combine lines 2a and 2b.	=	2c

*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. **3**

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5 on page 50. **4a**

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** **4b**

If line 4b is zero or less, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

5. If you have:

- 3 or more qualifying children, is line 4b less than $43,279 ($48,279 if married filing jointly)?
- 2 qualifying children, is line 4b less than $40,295 ($45,295 if married filing jointly)?
- 1 qualifying child, is line 4b less than $35,463 ($40,463 if married filing jointly)?
- No qualifying children, is line 4b less than $13,440 ($18,440 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see page 50. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 54).

☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

Worksheet B—*Continued from page 53*

Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 53. | **6** |

7. Look up the amount on line 6 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | **7** |

If line 7 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38. | **8** |

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than $7,500 ($12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $16,450 ($21,450 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | **10** |
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

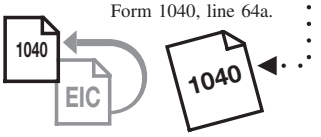
Your Earned Income Credit

11. This is your earned income credit. | **11** |

Enter this amount on Form 1040, line 64a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see page 51 to find out if you must file Form 8862 to take the credit for 2009.*

Child Tax Credit Worksheet—Line 51

Keep for Your Records

- To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2009, and meet all the conditions in Steps 1 through 3 on page 17.
- **Do not** use this worksheet if you answered "Yes" to question 1 or 2 on page 42. Instead, use Pub. 972.

Part 1

1. Number of qualifying children: _____ × $1,000. Enter the result. | **1** |

2. Enter the amount from Form 1040, line 38. | **2** |

3. Enter the amounts shown below for your filing status.

- Married filing jointly — $110,000
- Single, head of household, or qualifying widow(er) — $75,000
- Married filing separately — $55,000

| **3** |

4. Is the amount on line 2 more than the amount on line 3?

☐ **No.** Leave line 4 blank. Enter -0- on line 5.

☐ **Yes.** Subtract line 3 from line 2.

If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc.

| **4** |

5. Multiply the amount on line 4 by 5% (.05). Enter the result. | **5** |

6. Is the amount on line 1 more than the amount on line 5?

☐ **No.** STOP

You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.

☐ **Yes.** Subtract line 5 from line 1. Enter the result. | **6** |

Go to Part 2 on the next page.

Before you begin Part 2: Figure the amount of any credits you are claiming on Form 5695, Part I; Form 8834, Part I; Form 8910; Form 8936; or Schedule R.

Child Tax Credit Worksheet—*Continued from page 44*

Keep for Your Records

Part 2

7. Enter the amount from Form 1040, line 46. | **7** |

8. Add the following amounts from:

Form 1040, line 47 _____

Form 1040, line 48 + _____

Form 1040, line 49 + _____

Form 1040, line 50 + _____

Form 5695, line 11 + _____

Form 8834, line 22 + _____

Form 8910, line 21 + _____

Form 8936, line 14 + _____

Schedule R, line 24 + _____ Enter the total. | **8** |

9. Are the amounts on lines 7 and 8 the same?

☐ **Yes.** STOP
You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Subtract line 8 from line 7. | **9** |

10. Is the amount on line 1 more than the amount on line 9?

☐ **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.

☐ **No.** Enter the amount from line 1.

This is your child tax credit. | **10** |

Enter this amount on Form 1040, line 51.

1040

TIP You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered "Yes" on line 9 **or** line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Form 8812 to figure any additional child tax credit.

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

⚠ If Form 1040, line 43, is zero, do not complete this worksheet.		
1. Enter the amount from Form 1040, line 43	**1.**	
2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	**2.**	
3. Add lines 1 and 2	**3.**	
4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 that begin on page 37 to see which tax computation method applies	**4.**	
5. Tax on the amount on line 2. Use the Tax Table or Tax Computation Worksheet, whichever applies	**5.**	
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44	**6.**	

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on Form 1040, line 9b, by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).

IRA Deduction Worksheet—Line 32

Keep for Your Records

If you were age 70½ or older at the end of 2009, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. ***Do not*** *complete this worksheet for anyone age 70½ or older at the end of 2009. If you are married filing jointly and only one spouse was under age 70½ at the end of 2009, complete this worksheet only for that spouse.*

Before you begin:

- √ Be sure you have read the list on page 31. You may not be eligible to use this worksheet.
- √ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 35).
- √ If you are married filing separately and you lived apart from your spouse for all of 2009, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

			Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see page 31)?	**1a.**	☐ **Yes** ☐ **No**	
b.	If married filing jointly, was your spouse covered by a retirement plan?	**1b.**		☐ **Yes** ☐ **No**
	Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8. • $5,000, if under age 50 at the end of 2009. • $6,000, if age 50 or older but under age 70½ at the end of 2009. Otherwise, go to line 2.			
2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2009, enter $65,000 • Qualifying widow(er), enter $109,000 • Married filing jointly, enter $109,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $176,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2009, enter $10,000	**2a.**	_____	**2b.** _____
3.	Enter the amount from Form 1040, line 22 . . . . . **3.** _____			
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36 . . . . . **4.** _____			
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	**5a.**	_____	**5b.** _____
6.	Is the amount on line 5 less than the amount on line 2?			
	☐ **No.** STOP None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.			
	☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you. • If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. **i.** $5,000, if under age 50 at the end of 2009. **ii.** $6,000, if age 50 or older but under age 70½ at the end of 2009. Otherwise, go to line 7. • If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. **i.** $5,000, if under age 50 at the end of 2009. **ii.** $6,000 if age 50 or older but under age 70½ at the end of 2009. Otherwise, go to line 7.	**6a.**	_____	**6b.** _____

IRA Deduction Worksheet—Line 32 (continued)

			Your IRA		Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. • Single, head of household, or married filing separately, multiply by 50% (.50)(or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2009) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2009). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2009)	**7a.**		**7b.**	
8.	Enter the total of your (and your spouse's if filing jointly): • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 31 for exceptions • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q	**8.**			
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590	**9.**			
10.	Add lines 8 and 9	**10.**			

CAUTION

If married filing jointly and line 10 is less than $10,000 ($11,000 if one spouse is age 50 or older at the end of 2009; $12,000 if both spouses are age 50 or older at the end of 2009), ***stop here*** *and see Pub. 590 to figure your IRA deduction.*

11.	Enter traditional IRA contributions made, or that will be made by April 15, 2010, for 2009 to your IRA on line 11a and to your spouse's IRA on line 11b	**11a.**		**11b.**	
12.	On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	**12a.**		**12b.**	

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin:

√ See the instructions for line 44 that begin on page 37 to see if you can use this worksheet to figure your tax.

√ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 38 . . . . . **1.** _____

2. Enter the amount from Form 1040, line 9b* . . . . . **2.** _____

3. Are you filing Schedule D?*

☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-

☐ **No.** Enter the amount from Form 1040, line 13

3. _____

4. Add lines 2 and 3 . . . . . **4.** _____

5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0- . . . . . **5.** _____

6. Subtract line 5 from line 4. If zero or less, enter -0- . . . . . **6.** _____

7. Subtract line 6 from line 1. If zero or less, enter -0- . . . . . **7.** _____

8. Enter the **smaller** of:

- The amount on line 1, or
- $33,950 if single or married filing separately, $67,900 if married filing jointly or qualifying widow(er), $45,500 if head of household.

. . . . . **8.** _____

9. Is the amount on line 7 equal to or more than the amount on line 8?

☐ **Yes.** Skip lines 9 and 10; go to line 11 and check the ''No'' box.

☐ **No.** Enter the amount from line 7 . . . . . **9.** _____

10. Subtract line 9 from line 8 . . . . . **10.** _____

11. Are the amounts on lines 6 and 10 the same?

☐ **Yes.** Skip lines 11 through 14; go to line 15.

☐ **No.** Enter the **smaller** of line 1 or line 6 . . . . . **11.** _____

12. Enter the amount from line 10 (if line 10 is blank, enter -0-) . . . . . **12.** _____

13. Subtract line 12 from line 11 . . . . . **13.** _____

14. Multiply line 13 by 15% (.15) . . . . . **14.** _____

15. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies . . . . . **15.** _____

16. Add lines 14 and 15 . . . . . **16.** _____

17. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies . . . . . **17.** _____

18. **Tax on all taxable income.** Enter the **smaller** of line 16 or line 17. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 38 . . . . . **18.** _____

**If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 38 before completing this line.*

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: √ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to $5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2009 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2009. Also, enter this amount on Form 1040, line 16a . . . . . **1.** _____

2. Enter your cost in the plan at the annuity starting date . . . . . **2.** _____

Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.

3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . **3.** _____

4. Divide line 2 by the number on line 3 . . . . . **4.** _____

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . **5.** _____

6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . . **6.** _____

7. Subtract line 6 from line 2 . . . . . **7.** _____

8. Enter the **smaller** of line 5 or line 7 . . . . . **8.** _____

9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* on page 25 before entering an amount on line 16b. . . . . **9.** _____

10. Was your annuity starting date before 1987?

☐ **Yes.** STOP Leave line 10 blank.

☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2009. You will need this number when you fill out this worksheet next year . . . . . **10.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date (see page 25) was . . .	AND your annuity starting date was— **before** November 19, 1996, enter on line 3 . . .	**after** November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 25) were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

Before you begin:

- √ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- √ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 35).
- √ If you are married filing separately and you lived apart from your spouse for all of 2009, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
- √ Be sure you have read the **Exception** on page 27 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099.** Also, enter this amount on Form 1040, line 20a	**1.**	
2.	Enter one-half of line 1	**2.**	
3.	Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	**3.**	
4.	Enter the amount, if any, from Form 1040, line 8b	**4.**	
5.	Add lines 2, 3, and 4	**5.**	
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	**6.**	
7.	Is the amount on line 6 less than the amount on line 5?		
	☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	☐ **Yes.** Subtract line 6 from line 5	**7.**	
8.	If you are: • Married filing jointly, enter $32,000 • Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2008, enter $25,000 • Married filing separately and you lived with your spouse at any time in 2008, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17	**8.**	
9.	Is the amount on line 8 less than the amount on line 7?		
	☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you **lived apart** from your spouse for all of 2009, be sure you entered "D" to the right of the word "benefits" on line 20a.		
	☐ **Yes.** Subtract line 8 from line 7	**9.**	
10.	Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2009 . .	**10.**	
11.	Subtract line 10 from line 9. If zero or less, enter -0-	**11.**	
12.	Enter the **smaller** of line 9 or line 10	**12.**	
13.	Enter one-half of line 12	**13.**	
14.	Enter the **smaller** of line 2 or line 13	**14.**	
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-	**15.**	
16.	Add lines 14 and 15	**16.**	
17.	Multiply line 1 by 85% (.85)	**17.**	
18.	**Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 20b	**18.**	

TIP *If any of your benefits are taxable for 2009* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.*

Standard Deduction Worksheet—Line 40a

Keep for Your Records

Do not complete this worksheet if you checked the box on line 39b; your standard deduction is zero. Also, do not complete this worksheet if you must use Schedule L to figure your standard deduction; see *Exception* on page 35.

1. Enter the amount shown below for your filing status.
- Single or married filing separately—$5,700
- Married filing jointly or Qualifying widow(er)—$11,400
- Head of household—$8,350

. . . . . **1.** _____

2. Can you (or your spouse if filing jointly) be claimed as a dependent?
- ☐ **No.** Skip line 3; enter the amount from line 1 on line 4, and go to line 5.
- ☐ **Yes.** Go to line 3.

3. Is your **earned income*** more than $650?
- ☐ **Yes.** Add $300 to your earned income. Enter the total
- ☐ **No.** Enter $950

. . . . . **3.** _____

4. Enter the **smaller** of line 1 or line 3. . . . . **4.** _____

5. If born before January 2, 1945, or blind, multiply the number on Form 1040, line 39a, by $1,100 ($1,400 if single or head of household). Otherwise, enter -0- . . . . . **5.** _____

6. Add lines 4 and 5. Enter the total here and on Form 1040, line 40a . . . . . **6.** _____

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

2008 Comprehensive Problems and Practice Exercise Answers

On the following pages are the 2008 answers to the Comprehensive Problems and Practice Exercises.

This publication goes to print before TaxWise 2009 (TW09) is released and tax law changes have been finalized. Therefore, the answers for 2009 will be available in late mid-December 2009 on irs.gov, key word "Community Network."

Training Problems and Exercise Answers for 2009 Pub 4491-W

Pub 4491-W TaxWise 2008 Answers

Using TW 2008

	Problem/ Exercise	AGI	TAXABLE INCOME	TOTAL TAX	TOTAL PAYMENTS	REFUND/ (DUE)	Notes
		LINE 37	LINE 43	LINE 61	LINE 71	LINE 73/75	
A	BENNETT	34,606	5,206	1,200	5,511	2,156	
1	MADISON	7,333	1,883	189	159	-30	
2	PARKS	44,225	22,225	761	1,436	675	
3	BATES	36,924	24,474	3,270	6,934	3,664	
4	CLARK	59,454	38,054	3,909	3,884	-25	
B	GRAHAM	39,072	8,760	390	4,077	3,687	Using T/F and Form 8863
5	EVANS	29,362	13,862	900	3,426	2,526	Using 8863
6	CARLTON	25,128	6,552	0	7,176	7,176	Tuition & Fees
7	MOORE	29,844	4,444	0	5,722	5,722	
8	WEBSTER	18,798	5,564	236	3,899	3,663	
8	TAYLOR	15,829	6,879	1,230	1,072	-158	
C	KENT	71,157	38,726	2,217	5,844	1,813	
9	BAYLOR	50,620	23,170	1,434	2,380	946	
10	AUSTIN	38,211	27,689	3,720	4,936	1,216	
11	FLEMING	28,999	13,499	1,363	3,721	2,358	Tuition & Fees
12	STERLING	57,080	32,580	2,278	2,894	616	
D	FANNIN	37,940	9,020	0	3,404	3,404	
13	WINSTON	9,036	0	1,371	5,610	4,239	
14	FALLS	41,741	13,341	0	6,380	6,380	
15	CARPENTER	23,224	1,824	0	2,367	2,367	
E	HOLMES	34,080	12,680	148	2,424	2,276	
16	HILL	35,404	17,504	2,625	4,248	1,623	
17	BRYAN	71,650	53,750	4,964	10,000	5,036	
	SUPPLEMENTALS						
	BASIC:						
	MADISON	7,943	2,493	252	224	-28	
		1040-X shows $2 refund					
	ADVANCED:						
1	BATES						
	Supplemental 1-1	42,766	30,316	5,036	6,934	1,898	
	Supplemental 1-2	42,766	30,316	5,036	6,934	1,898	
2	EVANS						
	Supplemental 2-1	39,362	23,862	3,371	3,487	116	
	Supplemental 2-2	40,112	24,612	3,401	3,487	86	
3	CLARK						
	Supplemental 3-1	64,189	42,789	5,333	3,884	-1,449	
	Supplemental 3-2	66,079	44,679	5,333	3,884	-1,449	
	Supplemental 3-3	66,079	44,679	5,333	3,884	-1,449	
	Supplemental 3-4	76,079	54,679	7,833	4,884	-2,949	
	Supplemental 3-5	69,562	48,162	6,858	4,884	-1,974	
	Supplemental 3-6	69,562	48,162	6,499	4,884	-1,615	