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Wage and Investment

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Test Package for Electronic Filers of Individual Income Tax Return for Tax Year 2009

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Test Package for Electronic Filers of Individual Income Tax Returns For Tax Year 2009

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INTRODUCTION

This publication will include information for electronic filers testing individual returns through:

- the current e-file system (Participants Acceptance Testing System, PATS)
- the Modernized e-File (MeF) platform (Assurance Testing System, ATS)

WHAT IS MODERNIZED e-FILE (MeF)?

The Modernized e-File (MeF) system is a replacement of the current IRS tax return filing technology with a modernized, Internet-based electronic filing platform. MeF uses the widely accepted Extensible Markup Language (XML) format. This is an industry standard that is used when identifying, storing and transmitting data rather than the proprietary data transmission formats used by older e-file programs. MeF is currently successfully processing electronically filed tax returns for corporations, partnerships, excise tax filers and exempt organizations.

Once MeF is fully implemented, the current 1040 e-file program will be phased out.

IS TESTING THROUGH BOTH PATS AND ATS REQUIRED?

- If your software is going to support the current e-file system, you will test through PATS.
- If your software is going to support the Modernized e-File system, you will test through ATS.
- If you are going to develop software to support both systems, you will test through both PATS and ATS.

WHICH INDIVIDUAL TAX FORMS WILL MeF SUPPORT FOR TAX YEAR 2009?

MeF will support the following forms for tax year 2009:

1040	Schedule EIC	2210	8829
Schedule A	Schedule M (new)	2441	8863
Schedule B	Schedule R	4562	8880
Schedule C	Schedule SE	4868	8888
Schedule D	1099-R	8283	W-2
Schedule E	2106	8812	

WHEN DOES PATS OPEN?

PATS opens on November 10, 2009.

WHEN DOES ATS OPEN?

ATS opens on November 2, 2009.

Additional information on the 1040 MeF program can be found on irs.gov: http://www.irs.gov/efile/article/0,,id=204750,00.html.

The following chart was developed to assist in identifying differences between the current e-file system and the MeF platform.

PATS (Legacy) and ATS (MeF) processes

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Who Must Test?	no	none	5	47
Why Test?	no	none	5	47
What is Tested?	yes	PATS has 5 specific test scenarios and 7 other tests which the software developer will create ATS has 5 specific test scenarios for 1040 returns and 2 specific scenarios for Form 4868.	5	47
When to Test?	Yes	PATS opens November 10, 2009 ATS opens November 2, 2009	6	49
Test Password	Yes	PATS uses password ATS uses Strong Authentication for A2A filers. IFA filers use a password.	6	See Publication 4164
Testing Guidelines for Software Developers	Yes	PATS uses Statement Records for attachments. Record Layout is found in Publication 1346. MeF (ATS) uses dependencies in XML for attachments. The Record Layout is provided in schema packages posted to irs.gov.	6	49
Reviewing ACK files and correcting tests	No	None	6	50
Software Developer Acceptance Procedures	Yes	When incrementing the transmission number: PATS uses transmission sequence number on the TRANA Record ATS uses Transmission ID number in the Transmission Header	7	50

Test Process	Are there Differences in PATS and ATS?	Summary of Differences	PATS info Page Number	ATS info Page Number
Communications Test	Yes	Legacy (PATS) uses: • EMS • 5 service centers • 1040, 1040A, 1040EZ MeF (ATS) uses: • IFA & A2A (if using both a communications test is needed for both) • Austin service center for Form 1040 • 1040 only	7	50
ETD System	Yes	PATS uses a separate system to test forms not attached to the return. ETD forms and documents are e-filed separately as stand-alone documents. ATS does not use a separate system to e-file forms not attached to Form 1040 (for tax year 2009 MeF will only accept Form 4868 in addition to 1040 returns)	7	-
Communications Test for ETD System	Yes	Applies to PATS Does not apply to ATS	8	-
Fed/State Testing	Yes	Not all states that participate in the current e-file system will participate in MeF	8	49
Test Scenarios	Yes	PATS has 12, of which 5 are defined ATS has 7, of which all are defined The first 3 tests have the same data in PATS and ATS	10	52

Tax Year 2009
Participants Acceptance Testing System (PATS) for e-file

TY 2009
PARTICIPANTS ACCEPTANCE TESTING SYSTEM (PATS)

WHO MUST TEST?

The Electronic Tax Administration requires that all Software Developers and Transmitters pass Participants Acceptance Testing System (PATS) and perform the suggested tests in this Test Package before being allowed to transmit directly to the IRS for the 2010 (Tax Year 2009) filing season.

WHY TEST?

The purpose of testing is to ensure, prior to live processing that:

- ► *filers transmit in the correct format and meet the IRS electronic filing specifications;*
- ► *returns have fewer validation or math errors;*
- ► *required fields post to the IRS master file; and*
- ► *filers understand and are familiar with the mechanics of electronic filing.*

WHAT IS TESTED?

IRS will provide test criteria for scenarios 1, 2, 3, 4 and 5 that, if supported by the software, all developers must follow and include when developing their test scenarios. Test scenarios 6 through 12 will have limited criteria and must be tested if the software supports the criteria. All test scenarios transmitted must be error free and received in two separate, same day transmissions before the software can be considered as passed. **NOTE: Test Scenario 11, which uses Test SSN 400-00-1011, is programmed to reject with ERC 0500**.

You are required to transmit test scenarios using Forms 1040/A/EZ and Form 1040-SS (PR) and forms and schedules associated with the 1040 series tax return. A test file consisting of at least ten (10) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be transmitted. A range of test Social Security Numbers 400-00-1001 through 400-00-1099 will be used in all test scenarios. If your return rejects, you can make the correction and re-transmit as many times as necessary until the return is accepted.

If you will be participating in the Federal/State electronic filing program, you will need to test your Federal/State returns using one of the Federal scenarios you create. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from participating states.

The criteria for the test scenarios provide some of the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, some knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting to the IRS.

Participants Acceptance Testing begins November 10, 2009.

WHEN TO TEST

When PATS testing begins and new Providers are ready to test, they should call the e-help Desk at 1-866-255-0654.

Prior year PATS participants will be contacted by the e-help Desk on or before October 31, 2009.

TEST PASSWORD

New applicants will receive a password letter when their application is processed and the Electronic Transmitter Identification Number (ETIN) is assigned. All other transmitters/software developers will use their current password.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Before testing begins, you must advise the e-help Desk of all limitations to your software package. Your software does not have to provide for all forms and schedules, nor for all occurrences of a particular form or schedule. If your software cannot provide for all occurrences of a particular form or schedule or series of fields, as specified in Publication 1346, no statement record is allowed. You must enter data in all of the required fields. An acceptable limitation would be the number of field occurrences. Your software must be able to create a statement if a statement is necessary to complete a form. Your software must be able to accept different addresses from multiple W-2 forms. The 1040 entity address must "NOT" automatically transfer to the W-2 address. All information on Form W-2 must be entered in the Form W-2 record. There are no exceptions. You must advise the service center of all names you will be using to market your product.

NOTE: If current year PATS approved software is purchased, and the purchaser markets, brands and modifies the data from its original version, then the purchaser must contact the e-help Desk at 1-866-255-0654 to apply for a separate Software Identification Number.

When the separate Software Identification Number is assigned, a communications test must be performed.

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. You may modify tests to include only conditions your software will handle. You must inform the tax examiners of any forms you do not intend to file.

SOFTWARE DEVELOPER ACCEPTANCE PROCEDURES

The Submission Processing Centers will process each test transmission and the e-help Desk tax examiner will communicate by telephone if necessary with the Software Developer concerning their transmission. If the test file is not correctly formatted, or if the test returns contain errors, the e-help Desk tax examiner will work with the Software Developer to resolve any reject conditions. The Software Developer must review their acknowledgement files, correct the software to eliminate any errors, and retransmit the test file. When all reject conditions have been resolved, the Software Developer must then send two separate same-day transmissions in order to test the ability of their software to increment the transmission sequence number that appears in the TRANA record. When the test file is accepted, the approving site will notify the Software Developer and ensure that the appropriate ETINS are moved to production status. Once a Software package has been approved, the customer may continue to test using their Software Developer ETIN and the range of test Social Security Numbers designated for the test scenarios.

COMMUNICATIONS TEST FOR THE e-file SYSTEM

There are two primary EMS sites: Enterprise Computing Center at Memphis (ECC-MEM), (which hosts Kansas City and Fresno) and Martinsburg (ECC-MTB) (which hosts Andover, Austin and Philadelphia). If you are a *Transmitter* and plan to transmit test returns to more than one service center, you are only required to send a transmission to one site. Testing at multiple EMS sites is optional **.**

A Transmitter using accepted software must complete an error free communications test by transmitting a total of five returns in two same-day transmissions to one EMS site.

The communication test should reflect the types of returns you will be filing (i.e. if you will be transmitting all four types of Forms 1040, your test should consist of at least one 1040, 1040A, 1040EZ and 1040 SS). **Note: Do not use Test Scenario 11. It is programmed to reject with ERC 0500.**

TESTING ON THE ELECTRONIC TRANSMITTED DOCUMENT (ETD) SYSTEM

The Electronic Transmitted Document, or (ETD) System, processes forms that are not attached to a Form 1040, 1040A, or Form 1040EZ. A separate transmission file (ELF PATS 2) should be created for the ETD System. ETD PATS testing will require a minimum of 5 test returns. You will be required to transmit the returns in two separate, error free, same-day transmissions in order to test the ability of your software to increment the transmission sequence number that appears in the TRANA record.

Note: Once the Software Developers have passed the ELF PATS 1 test, they may begin testing with the ELF PATS 2 data. The ETD file will be composed of: Forms 56, 2350, 4868, 9465, and form payments. Companies that only submit Electronic Transmitted Documents are not required to pass ELF PATS 1.

COMMUNICATIONS TEST FOR THE ETD SYSTEM

If you are a Transmitter and plan to transmit test returns to more than one e-file Submission Processing Center, you are only required to send a transmission to one site. **If you are a Transmitter using accepted ETD software and have passed PATS communications testing for 1040 electronic returns, it will not be necessary for you to do an ETD communications test.**

FEDERAL/STATE PARTICIPANTS ACCEPTANCE TESTING (PATS)

Software Developers will be tested by each individual state using a state provided test package. The applicable State Liaison will respond to all Software Developer questions related to state testing.

CONCURRENT TESTING

Concurrent Testing allows Software Developers to begin state testing, through any IRS e-file Submission Processing Center, prior to obtaining final acceptance from the IRS for the Federal PATS process. The primary home service center is defined as the center that supports the state where the Software Developer is physically located. The Software Developer must contact the state coordinator who, in turn, will schedule state testing with the primary home service center.

The Software Developer may be required to create specific data from state test scenarios. For specific testing procedures, you must contact the appropriate state coordinator.

The Software Developer will continue separate federal testing, at the primary EMS site, using the Federal test scenarios until they are accepted for federal filing. Procedures in place for Federal Participants Acceptance Testing will not change.

TECHNICAL ASSISTANCE

The primary home service center will provide technical assistance on Federal returns only. The state coordinator must respond to any problem encountered by the Software Developer with state data and will work with the Software Developer to resolve all reject conditions on state returns.

Limited testing on the state generic and unformatted records will be performed by the IRS. If these records are not rejected by the automatic checks in the IRS programs, the IRS will make the state data available to each state agency for further testing.

Each state will test the state data and provide feedback to electronic filers. Filers should refer to each state's procedures and specifications.

Software Developers and Transmitters have requested that the IRS and states use different Social Security Numbers (SSNs) for their respective Acceptance Testing process. The following range of Test SSNs has been designated for use by the participating states in the state test packages:

E-FILE STATE ASSIGNED TEST SSNS

Arkansas	400-00-5500 to 400-00-5599
Alabama	400-00-7400 to 400-00-7499
Arizona	400-00-7500 to 400-00-7599
Colorado	400-00-5600 to 400-00-5699
Connecticut	400-00-5700 to 400-00-5799
Delaware	400-00-5800 to 400-00-5899
District of Columbia	400-00-7300 to 400-00-7399
Georgia	400-00-6600 to 400-00-6699
Hawaii	400-00-7900 to 400-00-7999
Idaho	400-00-5900 to 400-00-5999
Illinois	400-00-3500 to 400-00-3599
Indiana	400-00-4000 to 400-00-4099
Iowa	400-00-6000 to 400-00-6099
Kansas	400-00-4100 to 400-00-4199
Kentucky	400-00-4200 to 400-00-4299
Louisiana	400-00-4300 to 400-00-4399
Maryland	400-00-7200 to 400-00-7299
Michigan	400-00-4500 to 400-00-4599
Mississippi	400-00-4600 to 400-00-4699
Missouri	400-00-6100 to 400-00-6199
Montana	400-00-6800 to 400-00-6899
Nebraska	400-00-6200 to 400-00-6299
New Jersey	400-00-6300 to 400-00-6399
New Mexico	700-00-0000 to 700-00-2000
New York	400-00-4800 to 400-00-4899
North Carolina	400-00-4900 to 400-00-4999
North Dakota	400-00-7700 to 400-00-7799
Ohio	400-00-7600 to 400-00-7699
Oklahoma	400-00-5000 to 400-00-5099
Oregon	400-00-6400 to 400-00-6499
Pennsylvania	400-00-7100 to 400-00-7199
Rhode Island	400-00-6900 to 400-00-6999
South Carolina	400-00-5100 to 400-00-5199
Utah	400-00-5200 to 400-00-5299
Vermont	400-00-8000 to 400-00-8099
Virginia	400-00-7000 to 400-00-7099
West Virginia	400-00-5300 to 400-00-5399
Wisconsin	400-00-5400 to 400-00-5499

The IRS will only accept these SSNs during Participants Acceptance Testing (PATS). These test SSNs will be rejected if submitted during live processing. The IRS Error Reject Code provided will advise filers that the SSN is not within the valid range of Social Security Numbers.

Electronic filers who have been accepted into the Federal Electronic Filing System, and have begun transmitting federal returns, but wish to continue state testing must obtain a Test ETIN from the applicable IRS service center. Check the state procedures to determine if the state allows testing beyond January 2010.

TEST SCENARIOS

You are required to transmit test scenarios using the Form 1040 return and forms and schedules associated with the 1040 return. If possible, please use and/or acquire a software test Electronic Transmitter Identification Number (ETIN) for PATS testing.

A test file consisting of at least ten (10) returns, but not more than thirty-eight (38), with the related forms, schedules and attachments must be transmitted. A range of test Social Security Numbers 400-00-1001 through 400-00-1099 will be used in all test scenarios. The testing requirements listed below are based on system changes as well as tax form (record layouts) and validation criteria changes for Tax Year 2009. If any of the criteria below falls within the scope of the type of tax returns you prepare for yourself or your clients, you must develop test scenarios with the requirements provided below:

Note: We will validate the Tax Amount, Earned Income Tax Credit (EITC) Amount, Child Tax Credit (CTC) Amount and Additional Child Tax Credit in Test Scenarios 1, 2, 3, 4 and 5. Some of the fields on the tax forms for Tests 1, 2, 3, 4 and 5 are already completed. The remaining fields must be completed by the Software Developer.

Note: If you are creating a test scenario that includes a decedent use 20091015 as the Date of Death (DOD).

Test Scenario 1
Taxpayer: Dawn Green
SSN: 400-00-1001

Test Scenario 1 includes the following forms:

- Form 1040
- Form 1099-R
- Schedule D (Form 1040)
- Schedule M (Form 1040)

Additional Instructions: Use Self-Select Pin Method for On-line Filer
Taxpayer elects $3 to Presidential Election Campaign
Taxpayer is blind
Taxpayer elects not to file Form 2210

Version A, Cycle 1

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
DAWN	GREEN	400 00 1001
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.
2300 FIRST TEST STREET		
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.
SAN FRANCISCO, CA 94102		

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: 1

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 ▶ 1

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 21.

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 21)	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)			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	6000
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	b Taxable amount (see page 23)	15b	
16a	Pensions and annuities	16a 200000	b Taxable amount (see page 24)	16b	150000
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			19	
20a	Social security benefits	20a	b Taxable amount (see page 26)	20b	
21	Other income. List type and amount (see page 28)			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 28)	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 29)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 30)	32			
33	Student loan interest deduction (see page 33)	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	

DRAFT AS OF May 7, 2009

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form **1040** (2009)

DRAFT AS OF May 7, 200

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 34.
- 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	1	
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ 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 36	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 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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	4000	
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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☐ **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.	

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution $ 200000	OMB No. 1545-0119 2009 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
ABC Company 11 ELM STREET SACRAMENTO, CA 94203		2a Taxable amount $ 150000		
		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 69-0000006	RECIPIENT'S identification number 400-00-1001	3 Capital gain (included in box 2a) $	**4 Federal income tax withheld** $ 20000	
RECIPIENT'S name DAWN GREEN		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 2300 FIRST TEST STREET		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 SAN FRANCISCO, CA 94203		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

Draft as of 07/31/2008

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

2[redacted]

Attachment Sequence No. 12

Name(s) shown on return: DAWN GREEN

Your social security number: 400 00 1001

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)
1 100 SH XYZ CO	02/01/2009	09/13/2009	8000	3000	5000
200 SH ABC CO	02/01/2009	10/04/2009	14000	17000	(3000)

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	2000
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	(1000)
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)
8 500 SH EFG CO	08/04/2000	05/22/2009	21000	23000	(2000)
700 SH HIJ CO	01/20/2001	05/22/2009	31000	19000	12000

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	52000
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	(5000)
13 Capital gain distributions. See page D-2 of the instructions	13	1000
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	(3000)
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)** [redacted]

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** 1000

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions . . . . . ▶ **19** 1000

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 35 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 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

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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: DAWN GREEN

Your social security number: 400 00 1001

Draft as of 05/21/2009

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.

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 0

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) . . . 11 250

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**

Printed on recycled paper

Test Scenario 2
Taxpayer: Mary White
SSN: 400-00-1002

Test Scenario 2 includes the following forms:

- Form 1040
- Form W-2
- Schedule EIC
- Form 8812
- Form 8888
- Schedule M

Additional Information: PIN Type Code = Self-Select Practitioner or "S"
Third Party Designee selected
Paid Preparer Used
Taxpayer elects NOT to include nontaxable combat pay as earned income in EIC computation

Version A, Cycle 1

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
MARY	WHITE	400 00 1002
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.	
4 2nd Test Avenue	6	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		
Newark, NJ 07102		

You **must** enter your SSN(s) above.

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**

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)
SARA WHITE	400 00 1025	DAUGHTER	
JOHN WHITE	400 00 1024	CHILD	✓
MICHAEL WHITE	400 00 1023	BROTHER	
LISA WHITE	400 00 1022	NIECE	✓

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

Boxes checked on 6a and 6b 1

No. of children on 6c who:
- **lived with you** 3
- **did not live with you due to divorce or separation (see page 18)**

Dependents on 6c not entered above 1

Add numbers on lines above ▶ 5

d Total number of exemptions claimed

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 21.

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 21)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)		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 23)	15b	
16a	Pensions and annuities 16a	b Taxable amount (see page 24)	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		19	
20a	Social security benefits 20a	b Taxable amount (see page 26)	20b	
21	Other income. List type and amount (see page 28)		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 28)	23	150	
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 29)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction (see page 30)	32		
33	Student loan interest deduction (see page 33)	33	150	
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	

DRAFT AS OF May 7, 2009

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form **1040** (2009)

DRAFT AS OF May 7, 200

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 34.
- 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 34 and check here ▶ **39b** ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	8,350
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ **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 36	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 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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	0

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	1,826
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	1,000	
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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ■ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Jack Brown Phone no. ▶ (555) 555-5555 Personal identification number (PIN) ▶ 8 2 3 1 6

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 ▶ Ellen Grey	Date 04/10/2010	Check if self-employed ☐	Preparer's SSN or PTIN P00000001
Firm's name (or yours if self-employed), address, and ZIP code ▶ Grey Accounting, 600 4th Test Street New York, NY 14202		EIN 69-0000003	Phone no. (555) 555-5995

Version A, Cycle 2

	a Employee's social security number 400-00-1002	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) 69-0000004		**1** Wages, tips, other compensation 27,000	**2** Federal income tax withheld 1,000
c Employer's name, address, and ZIP code THE STATION 5 PLUM STREET NEWARK, NJ 07102		**3** Social security wages 29,000	**4** Social security tax withheld 1,798
		5 Medicare wages and tips 29,000	**6** Medicare tax withheld 421
		7 Social security tips	**8** Allocated tips
d Control number		**9** Advance EIC payment 1,826	**10** Dependent care benefits
e Employee's first name and initial Last name Suff. MARY WHITE 5 ORANGE GROVE NEWARK, NJ 07102		**11** Nonqualified plans	**12a** See instructions for box 12 Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code Q 2,000
		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
NJ	69-0000005	27,000	500			

DRAFT AS OF May 11, 2009

Form **W-2** **Wage and Tax Statement**

[redacted]

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.

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: MARY WHITE

Your social security number: 400-00-1002

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: SARA Last name: WHITE	First name: MICHAEL Last name: WHITE	First name: JOHN Last name: WHITE
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 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.	400-00-1025	400-00-1023	400-00-1024
3 Child's year of birth	Year 1990 *If born after 1990, skip lines 4a and 4b; go to line 5.*	Year 1989 *If born after 1990, skip lines 4a and 4b; go to line 5.*	Year 2009 *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.** ☐ **No.** *Go to line 5.* *Continue.*	☐ **Yes.** ☒ **No.** *Go to line 5.* *Continue.*	☐ **Yes.** ☐ **No.** *Go to line 5.* *Continue.*
b Was the child permanently and totally disabled during any part of 2009?	☐ **Yes.** ☐ **No.** *Continue.* The child is not a qualifying child.	☒ **Yes.** ☐ **No.** *Continue.* The child is not a qualifying child.	☐ **Yes.** ☐ **No.** *Continue.* The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER	BROTHER	CHILD
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."	8 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	KC 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

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: MARY WHITE

Your social security number: 400-00-1002

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 ~~5~~ 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	2000
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 29000		
b	Nontaxable combat pay (see instructions on back)	4b 2000		
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 26000		
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	0
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.

DRAFT AS OF June 2, 2009

Version A, Cycle 1

Form **8888**

Department of the Treasury
Internal Revenue Service

Direct Deposit of Refund to More Than One Account

▶ See instructions below and on back.

▶ Attach to Form 1040, Form 1040A, Form 1040EZ, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

2009

Attachment Sequence No. **56**

Name(s) shown on return: MARY WHITE

Your social security number: 400-00-1002

1a	Amount to be deposited in first account	**1a**	986
b	Routing number 0 1 2 3 4 5 6 7 2 ▶c ■ Checking ☐ Savings		
d	Account number 8 8 8 8		
2a	Amount to be deposited in second account	**2a**	1500
b	Routing number 0 1 2 4 5 6 7 7 8 ▶c ☐ Checking ■ Savings		
d	Account number 9 9 9 9		
3a	Amount to be deposited in third account	**3a**	2500
b	Routing number 0 1 1 2 4 4 8 8 4 ▶c ✓ Checking ☐ Savings		
d	Account number 3 3 3		
4	**Total amount to be directly deposited.** Add lines 1a, 2a, and 3a. The total must equal the amount shown on Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040NR, line 68a; Form 1040NR-EZ, line 23a; Form 1040-SS, line 12a; or Form 1040-PR, line 12a.	**4**	

DRAFT AS OF

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: MARY WHITE

Your social security number: 400 00 1002

Draft as of 05/21/2009

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.

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 — 400

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 — 0

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 — 0

12 Add lines 10 and 11 . . . . . 12 — 0

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**

Printed on recycled paper

Test Scenario 3
Taxpayer: Jeff Brown
SSN: 400-00-1003

Test Scenario 3 includes the following forms:

- Form 1040
- Form W-2
- Schedule A
- Schedule B
- Form 2106
- Form 8283

Additional Instructions: PIN Type Code = "P"
Taxpayer is not covered by a retirement plan
Taxpayer included occupation (Paralegal) and phone number (555-555-5511)
For the Qualified Motor Vehicle Taxes the $49,500 vehicle was bought is a state with a fixed general sales tax rate of 6%.

Version A, Cycle 1

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: Jeff	Last name: Brown
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see page 14.: 5 Third Test Street	Apt. no.: 6
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: New York, NY 10007	

Your social security number: 400 00 1003

Spouse's social security number: 400 00 1009

You **must** enter your SSN(s) above.

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. ▶ Wanda Brown

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: 1

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 ▶ 1

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 21.

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	2000
b	Qualified dividends (see page 21) — 9b		800
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)	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 23)	15b	
16a	Pensions and annuities — 16a — b Taxable amount (see page 24)	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	19	
20a	Social security benefits — 20a — b Taxable amount (see page 26)	20b	
21	Other income. List type and amount (see page 28)	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 28)	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 29)	29	
30	Penalty on early withdrawal of savings	30	100
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 30)	32	1000
33	Student loan interest deduction (see page 33)	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	

DRAFT AS OF May 7, 2009

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form **1040** (2009)

DRAFT AS OF May 7, 200

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 34.
- 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 34 and check here ▶ **39b** ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ **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 36	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 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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 — 22000		
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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ■ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Jack Brown Phone no. ▶ (555) 555-5555 Personal identification number (PIN) ▶ 8 2 3 1 6

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
		Paralegal	555-555-5511
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 P00000001
Firm's name (or yours if self-employed), address, and ZIP code	Grey Accounting 600 4th Test Street New York, NY 14202	EIN 69-0000003 Phone no. (555) 555-5995	

Version A, Cycle 2

	a Employee's social security number 400-00-1003	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) 69-0000002		**1** Wages, tips, other compensation 113,000	**2** Federal income tax withheld 22,000
c Employer's name, address, and ZIP code THE LAW FIRM 3 APRICOT DR BUFFALO, NY 14202		**3** Social security wages 106,800	**4** Social security tax withheld 6,622
		5 Medicare wages and tips 113,000	**6** Medicare tax withheld 1,639
		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. JEFF BROWN 5 THIRD TEST AVE NEW YORK, NY 10007		**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
NY	69-0000004	113,000	3,500			

DRAFT AS OF
May 11, 2009

Form **W-2** **Wage and Tax Statement** [redacted] 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.

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: JEFF BROWN

Your social security number: 400-00-1003

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1	10250		
	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	3500		
	6	Real estate taxes (see page A-5)	6	500		
	7	Qualified motor vehicle taxes (skip this line if you checked box 5b; see page A-X)	7	2970		
	8	Other taxes. List type and amount ▶ Test item1 100 Test item2 200	8	300		
	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	3000		
	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 ▶ Tom Orange 400-00-1005 7 Test Road, NY, NY 10007	11	200		
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12	200		
	13	Qualified mortgage insurance premiums (see page A-6)	13	200		
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14	200		
	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	600		
	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	8,000		
	18	Carryover from prior year	18	100		
	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	3000		
	22	Tax preparation fees	22	100		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ SAFE DEPOSIT BOX	23	100		
	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 ▶ Federal Estate Tax 100			28	100
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**

OMB No. 1545-0074

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

JEFF BROWN

Your social security number: 400 | 00 | 1003

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

		Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
SELLER FINANCED INTEREST PAYER 1		700
300 SCH B TEST ADDRESS		
NY, NY 10007		
400-00-1111		
700		
INTEREST PAYER 1	1	300
INTEREST PAYER 2		1000
INTEREST SUBTOTAL 1300		
NOMINEE INTEREST 1		500
NOMINEE INTEREST 2		500
NOMINEE DISTRIBUTION 1000		
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 1040, line 8a ▶	4	

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

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 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 ▶ DIVIDEND PAYER 1		500
DIVIDEND PAYER 2		500
DIVIDEND PAYER 3		500
DIVIDEND PAYER 4		500
	5	
6 Add the amounts on line 5. Enter the total here and on 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 page B-2.)

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

	Yes	No
7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.		✓
b If "Yes," enter the name of the foreign country ▶		
8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		✓

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2008

Printed on recycled paper

Version A, Cycle 1

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	Social security number
JEFF BROWN	PARALEGAL	400-00-1003

Part I **Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses		**Column A** Other Than Meals and Entertainment	**Column B** Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	176	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	300	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	100	
5 Meals and entertainment expenses (see instructions)	5		1100
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6		

DRAFT AS OF April 24, 2009

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	500	100

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	2500	1000
Note: If ***both columns*** *of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 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 detail, see instructions.)	9	2500	500
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 9**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ►	10		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11700N Form **2106** (2009)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	02 / 17 / 2008	/ /
12	Total miles the vehicle was driven during 2009	12	20000 miles	miles
13	Business miles included on line 12	13	8000 miles	miles
14	Percent of business use. Divide line 13 by line 12	14	40 %	%
15	Average daily roundtrip commuting distance	15	50 miles	miles
16	Commuting miles included on line 12	16	1500 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	10500 miles	miles

18	Was your vehicle available for personal use during off-duty hours?	☑ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?	☑ Yes	☐ No
20	Do you have evidence to support your deduction?	☑ Yes	☐ No
21	If "Yes," is the evidence written?	☑ Yes	☐ No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 55¢ (.55). Enter the result here and on line 1	22	

DRAFT AS OF April 24, 2009

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	3000	
24a	Vehicle rentals	24a	100	
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c	100	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26	3100	
27	Multiply line 26 by the percentage on line 14	27	1240	
28	Depreciation (see instructions)	28	1184	
29	Add lines 27 and 28. Enter total here and on line 1	29	2424	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	30000	
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33	SL 10	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36	2960	
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** or line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Form **8283**

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: JEFF BROWN

Identifying number: 400-00-1003

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

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A	XYZ HOUSE 50 M STREET, KANSAS CITY KS 66101	PERSONAL COMPUTERS
B	ABC MUSEUM 9 K STREET, KANSAS CITY KS 66101	COIN COLLECTION
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis		(g) Fair market value (see instructions)		(h) Method used to determine the fair market value
A	09/06/2009	10/2008	PURCHASE	5000		3000		COMPARABLE SALES
B	08/09/2009	05/1990	PURCHASE			9000		CATALOG
C								
D								
E								

Part II **Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ B . If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ 5000 . **(2)** For any prior tax years ▶ 2000 .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee): TEST CHARITY ORGANIZATION

Address (number, street, and room or suite no.): 100 TEST CHARITY ADDRESS

City or town, state, and ZIP code: NEW YORK, NY 10007

d For tangible property, enter the place where the property is located or kept ▶ TEST BANK

e Name of any person, other than the donee organization, having actual possession of the property ▶ BANK PRESIDENT

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		✓
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		✓
c	Is there a restriction limiting the donated property for a particular use?		✓

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62299J Form **8283** (Rev. 12-2006)

Test Scenario 4
Taxpayer: Tessa and Clark Orange
Primary SSN: 400-00-1004
Spouse SSN: 400-00-1077

Test Scenario 4 includes the following forms:

- Form 1040A
- Form W-2 (primary)
- Form W-2 (spouse)

Additional Instructions: PIN TYPE CODE = S
Direct Deposit

Form **1040A**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2009

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Label (See page 17.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
Tessa	Orange	400-00-1004
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Clark	Orange	400-00-1077
Home address (number and street). If you have a P.O. box, see page 17.	Apt. no.	
32 TEST DRIVE		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 17.		
CHARLOTTE, NC 28207		

▲ You **must** enter your SSN(s) above. ▲

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 17) ▶ ☐ **You** ☐ **Spouse**

Checking a box below will not change your tax or refund.

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 18.) 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 19)

Exemptions

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

b ☑ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

If more than six dependents, see page 20.

(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 20)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 21)

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶ 2

Income

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

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	50000 00
8a	**Taxable** interest. Attach Schedule B if required.	8a	100 00
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 24). 9b		
10	Capital gain distributions (see page 24).	10	
11a	IRA distributions. 11a	**11b** Taxable amount (see page 24). 11b	
12a	Pensions and annuities. 12a	**12b** Taxable amount (see page 25). 12b	
13	Unemployment compensation in excess of $2,400 per recipient and Alaska Permanent Fund dividends (see page XX).	13	
14a	Social security benefits. 14a	**14b** Taxable amount (see page 27). 14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶	15	50100 00

Adjusted gross income

16	Educator expenses (see page 29). 16		
17	IRA deduction (see page 29). 17		
18	Student loan interest deduction (see page 31). 18		
19	Tuition and fees deduction. Attach Form 8917. 19		
20	Add lines 16 through 19. These are your **total adjustments.**	20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶	21	50100 00

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78. Cat. No. 11327A Form **1040A** (2009)

Draft as of 07/10/2009

Tax, credits, and payments

22	Enter the amount from line 21 (adjusted gross income).	22	
23a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind; ☐ **Spouse** was born before January 2, 1945, ☐ Blind. **Total boxes checked** ▶ 23a		
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶ 23b ☐		
24a	Enter your **standard deduction** (see left margin).	24a	
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 XX) ▶ 24b ☐		
25	Subtract line 24a from line 22. If line 24a is more than line 22, enter -0-.	25	
26	**Exemptions.** If line 22 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 32.	26	
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶	27	
28	**Tax,** including any alternative minimum tax (see page 33).	28	
29	Credit for child and dependent care expenses. Attach Form 2441. 29		
30	Credit for the elderly or the disabled. Attach Schedule R. 30		
31	Education credits. Attach Form 8863. 31		
32	Retirement savings contributions credit. Attach Form 8880. 32		
33	Child tax credit (see page 37). 33		
34	Add lines 29 through 33. These are your **total credits.**	34	
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	
36	Advance earned income credit payments from Form(s) W-2, box 9.	36	
37	Add lines 35 and 36. This is your **total tax.** ▶	37	
38	Federal income tax withheld from Forms W-2 and 1099. 38		
39	2009 estimated tax payments and amount applied from 2008 return. 39		
40	Making work pay and government retiree credits. Attach Schedule M. 40		
41a	**Earned income credit (EIC).** 41a		
b	Nontaxable combat pay election. 41b		
42	Additional child tax credit. Attach Form 8812. 42		
43	Refundable education credit from Form 8863, line 16. 43		
44	Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments.** ▶	44	

Standard Deduction for—

- People who checked any box on line 23a, 23b, or 24b or who can be claimed as a dependent, see page 32.
- All others:

Single or Married filing separately, $5,700

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

Head of household, $8,350

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 55 and fill in 46b, 46c, and 46d or Form 8888.

45	If line 44 is more than line 37, subtract line 37 from line 44. This is the amount you **overpaid.**	45	
46a	Amount of line 45 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	46a	
▶ b	Routing number 2 5 3 1 7 4 5 7 6 ▶ c Type: ☐ Checking ☑ Savings		
▶ d	Account number 0 6 5 4 2 1 5 3		
47	Amount of line 45 you want **applied to your 2010 estimated tax.** 47		

Amount you owe

48	**Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see page 56. ▶	48	
49	Estimated tax penalty (see page 57). 49		

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 57)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign here

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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the 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.	

Draft as of 07/10/2009

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: Tessa and Clark Orange

Your social security number: 400 00 1004

Draft as of 05/21/2009

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.

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 — 0 00

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 — 0 00

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 — 0 00

12 Add lines 10 and 11 . . . . . 12 — 0 00

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**

Printed on recycled paper

Version A, Cycle 2

	a Employee's social security number 400-00-1004	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) 69-0000021		1 Wages, tips, other compensation 25,000	2 Federal income tax withheld 2,050
c Employer's name, address, and ZIP code LMNOP HOSPITAL 456 BOWEN ROAD CHARLOTTE, NC 28207		3 Social security wages 25,000	4 Social security tax withheld 1,550
		5 Medicare wages and tips 25,000	6 Medicare tax withheld 363
		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. TESSA ORANGE 32 TEST DRIVE CHARLOTTE, NC 28207		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
NC	69-0000022	25,000	425			

DRAFT AS OF May 11, 2009

Form **W-2** **Wage and Tax Statement** [redacted] 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.

Version A, Cycle 2

	a Employee's social security number 400-00-1077	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) 69-0000021		**1** Wages, tips, other compensation 25,000	**2** Federal income tax withheld 2,009
c Employer's name, address, and ZIP code LMNOP HOSPITAL 456 BOWEN ROAD CHARLOTTE, NC 28207		**3** Social security wages 25,000	**4** Social security tax withheld 1,550
		5 Medicare wages and tips 25,000	**6** Medicare tax withheld 363
		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. CLARK ORANGE 32 TEST DRIVE CHARLOTTE, NC 28207		**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
NC	69-0000022	25,000	425			

DRAFT AS OF
May 11, 2009

Form **W-2** **Wage and Tax Statement** [redacted] 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.

Test Scenario 5
Taxpayer: Barry Purple
SSN: 400-00-1005

Test Scenario 5 includes the following forms:

- Form 1040EZ
- Form W-2

Additional Instruction: PIN TYPE CODE = S
Full Time Student
Claimed as a dependent on parents' tax return
Age 20
Direct Deposit

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2009

OMB No. 1545-0074

Draft as of 07/08/2009

Label (See page 9.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
Barry	Purple	400-00-1005
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 9.	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
45 Test Cicle		
City, town or post office, state, and ZIP code. If you have a foreign address, see page 9.		Checking a box below will not change your tax or refund.
Detroit, MI 48207		

Presidential Election Campaign (see page 9) ▶ Check here if you, or your spouse if a joint return, want $3 to go to this fund . . ▶ ☐ **You** ☐ **Spouse**

Income

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

You may benefit from filing Form 1040 or 1040A. See *Before You Begin* on page 4.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	0 00
3	Unemployment compensation in excess of $2,400 per recipient and Alaska Permanent Fund dividends (see page 11).	3	0 00
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $9,350 if **single;** $18,700 if **married filing jointly.** See back for explanation.	5	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
8	Making work pay credit (see worksheet on back).	8	
9a	**Earned income credit (EIC)** (see page 12).	9a	
b	Nontaxable combat pay election. 9b		
10	Add lines 7, 8, and 9a. These are your **total payments.** ▶	10	
11	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 28 through 36 of the instructions. Then, enter the tax from the table on this line.	11	

Refund

Have it directly deposited! See page 17 and fill in 12b, 12c, and 12d or Form 8888.

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	12a	
▶ b	Routing number 0 1 2 4 5 6 7 7 8 ▶ c Type: ☑ Checking ☐ Savings		
▶ d	Account number 1 1 1 2 2 2 3 4 5		

Amount you owe

13	If line 11 is larger than line 10, subtract line 10 from line 11. This is the **amount you owe.** For details on how to pay, see page 18. ▶	13	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 19)? ☐ **Yes.** Complete the following. ☐ **No**

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

Sign here

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 6. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		Full Time Student	
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.	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 35. Cat. No. 11329W Form **1040EZ** (2009)

Worksheet for Line 5 — Dependents who checked one or both boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front . . . . . + 300.00 Enter total ▶ **A.** _____

B. Minimum standard deduction . . . . . **B.** 950.00

C. Enter the **larger** of line A or line B here . . . . . **C.** _____

D. Maximum standard deduction. If **single,** enter $5,700; if **married filing jointly,** enter $11,400 . . . . . **D.** _____

E. Enter the **smaller** of line C or line D here. This is your standard deduction . . . . . **E.** _____

F. Exemption amount.
- If single, enter -0-.
- If married filing jointly and —
  - —both you and your spouse can be claimed as dependents, enter -0-.
  - —only one of you can be claimed as a dependent, enter $3,650.

F. _____

G. Add lines E and F. Enter the total here and on line 5 on the front . . . . . **G.** _____

(keep a copy for your records)

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.
- Single, enter $9,350. This is the total of your standard deduction ($5,700) and your exemption ($3,650).
- Married filing jointly, enter $18,700. This is the total of your standard deduction ($11,400), your exemption ($3,650), and your spouse's exemption ($3,650).

Worksheet for Line 8 — Making work pay credit

Use this worksheet to figure the amount to enter on line 8 if you (or your spouse if filing a joint return) **cannot** be claimed as a dependent on another person's return.

Before you begin: √ If you can be claimed as a dependent on someone else's return, you **do not** qualify for this credit.
√ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1a. **Important.** See the instructions on page 12 if your wages include pay for work performed while an inmate in a penal institution; or a scholarship or fellowship grant not reported on Form W-2.
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 la (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 amount from line 4 on front . . . . . **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.
☐ **Yes.** Enter the total of the economic recovery payments received by you (and your spouse, if filing jointly). **Do not** enter more than $250 ($500 if married filing jointly) . . . **10.** _____

(keep a copy for your records)

11. **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040EZ, line 8. . . . . **11.** _____

Mailing return

Mail your return by **April 15, 2010.** Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.

Draft as of 07/08/2009

Version A, Cycle 2

	a Employee's social security number 400-00-1005	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) 69-0000032		**1** Wages, tips, other compensation 6,000	**2** Federal income tax withheld 142
c Employer's name, address, and ZIP code EFG COMPANY 456 JEFFERSON BLVD DETROIT, MI 48207		**3** Social security wages 6,000	**4** Social security tax withheld 372
		5 Medicare wages and tips 6,000	**6** Medicare tax withheld 87
		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. BARRY PURPLE 45 TEST CIRCLE DETROIT, MI 48207		**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
MI	69-0000033	6,000	120			

DRAFT AS OF May 11, 2009

Form **W-2** **Wage and Tax Statement** [redacted] 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.

Test Criteria - Scenario #6

Create a scenario to test Schedule L

Test Criteria - Scenario #7

Create a scenario to test Form 5405 (First-Time Homebuyer Credit and Repayment of the Credit)

Test Criteria - Scenario #8

Create a scenario to test Form 1098-C (Contributions of Motor Vehicles, Boats, and Airplanes)

Test Criteria - Scenario #9

Create a scenario to test Federal/State return

Test Criteria - Scenario #10

Create a scenario to test a Foreign Address (not APO, DPO, FPO, or military address overseas) using the appropriate record layout fields

Test Criteria - Scenario #11

Test scenario created with Test SSN 400-00-1011 will automatically reject with ERC 0500

Test Criteria - Scenario #12

ETD TESTING: Create a scenario to test the Form 4868 (Application for Automatic Extension of Time to File U.S. Individual Income Tax Return)

Procedures for forms not in test scenarios – All forms were not included in the suggested test scenarios. However, you may include additional forms in the test scenarios you develop. If there are no reject codes related to that particular form(s), this will indicate that you have met the file specification and may file the form(s). Your acceptance notification will include the additional forms tested.

Comments and Suggestions
Please send any comments or suggestions regarding Publication 1436 to:

Internal Revenue Service
Attn: Carolyn W. Smith
SE:W:CAS:SP:ES:I
5000 Ellin Road
Room C5-422
Lanham, MD 20706

Official Business Penalty for Private Use, $300

Tax Year 2009
Assurance Testing System (ATS) for Modernized e-File (MeF)

See the Introduction on Page 2 of this publication for information regarding the Modernized e-File (MeF) program.

WHO MUST TEST?

Software developers must perform the tests on pages 22 through 30 in this test package before they can be accepted into the 1040 MeF program for tax year 2009 returns. Anyone who plans to transmit must perform a communications test and be accepted.

Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) through the application process.

Refer to Publication 3112, IRS e-file Application Package for more information about the application process.

Software Developers

Software developers will be assigned a test ETIN to be used for software testing. This test ETIN will remain in test status, and will not be moved to a production status. This allows a developer to test year round.

Transmitters

The ETIN assigned in the application process must be included in each message. The ETIN will be set to "Test" until the transmitter passes the required communication testing with the IRS at which time the ETIN will be moved to "Production" status. A transmitter may then request a Test ETIN, which can be used to continue testing once the original ETIN has been moved to Production status. If a transmitter fails to revise its IRS e-file application to indicate they will be transmitting through the Modernized e-File (MeF) Internet XML transmission and/or fails to check the 1040 MeF form type, their ETIN will not be valid for 1040 MeF returns and their submissions will be rejected. The transmission status (Test or Production) of the ETIN being used must match the Test/Production Indicator in the Message Header or the submission will be rejected.

The transmitter must also register the system(s) that will be used to conduct business with MeF to obtain a systemID. If a transmitter and system(s) are not registered, the transmitter cannot access MeF for Fed/State processing.

WHY TEST?

The purpose of testing prior to live processing is to ensure that:

- filers transmit in the correct format and meet the Internal Revenue Service (IRS) Modernized e-File (MeF) electronic filing specifications;
- returns have few validation or math errors;
- IRS can receive and process the electronic returns;
- filers understand and are familiar with the mechanics of electronic filing.

Although not required, we strongly recommend you retest through ATS when there are schema changes (both minor and major)

WHAT IS TESTED?

The test package for tax year 2009 1040 MeF consists of:

- five (5) return scenarios for Form 1040
- two (2) return scenarios for Form 4868

The test returns include all the forms and schedules that are accepted for electronic filing through 1040 MeF. Only a limited number of attachments are included in the test returns. Every

conceivable condition cannot be represented in the tests; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined SSNs, Tax Period and Form types.

The test scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the tests. The IRS strongly recommends each return be run against a parser prior to being transmitted to the IRS. The IRS will run each return against a parser.

Below are some XML resources regarding XML schemas and software tools and parsers (these resources are provided for information only— the IRS is not endorsing any product).

You may chose any third party parser toolkit or use your own.

- W3C XML Home Page: http://www.w3.org/XML/
- W3C XML Schema Home Page: http://www.w3.org/XML/Schema
- XML Spy: http://www.xmlspy.com/
- Apache Xerces parser toolkit: http://xml.apache.org/
- Microsoft Core XML Services: Microsoft Core XML Services:

  http://www.microsoft.com/downloads/details.aspx?FamilyID=3144b72b-b4f2-46da-b4b6-c5d7485f2b42&DisplayLang=en

Note: The Modernized e-File (MeF) Assurance Testing System (ATS) is not configured exactly the same as the MeF Production system. Therefore, a tester should not expect the same response time when testing in the ATS environment versus the Production environment (especially regarding performance or load testing -- this includes testing a single extremely large return in one transmission, a lot of large returns in one transmission, or a large number of concurrent transmissions).

FORMATTING THE ENTITIES

Some addresses represented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types in Publication 4164 for proper formatting for the name lines and addresses. No commas or periods are allowed.

Example:

Test Scenario 1 address:

Dawn Green
2300 First Test Street
San Francisco, CA 94102

XML Format

Dawn Green (NameLine1Type)
2300 First Test Treet (StreetAddressType)
San Francisco (CityType)
CA (StateType)
94102 (ZipCodeType)

WHEN TO TEST

When you are ready to test call the e-Help Desk at 1-866-255-0654. They will assist you in all preparations necessary to begin testing, including assigning you a Software ID to use when submitting your returns.

TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the e-Help Desk at 1-866-255-0654 of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form with no field limitations except for the number of occurrences.

NOTE: If current year ATS approved software is purchased, and the purchaser markets, brands and modifies the data from its original version, then the purchaser must contact the e-help Desk at 1-866-255-0654 to apply for a separate Software Identification Number.

When the separate Software Identification Number is assigned, a communications test must be performed.

FEDERAL/STATE TESTING FOR FORM 1040

ATS for tax year 2009 will be available on November 2, 2009 for both transmitters and states. Transmitters should test federal scenarios before attempting to test with states. Contact each state for the specifics on the scenarios to use for its state returns. Federal and state returns may be filed through IFA or A2A. States must retrieve state returns through A2A. Any of the test returns may be used if you will be participating in the Federal/State electronic filing program for Form 1040. Inform the e-Help Desk of which test you will be using. You should add the appropriate information in the generic state record and transmit the return as part of your regular transmission. Specific instructions are available from the participating states. Fed/State returns may be transmitted through Application to Application or Internet Filing Application (IFA).

ELECTRONIC SIGNATURES

There are three electronic signature options available for individual tax returns: the Practitioner PIN, Self-Select PIN and the Electronic Filing PIN method. The selected signature option must be identified in the Return Header. MeF validates that a signature is present for each return. Publication 4164, Modernized e-File guide for Software Developers and Transmitters has specific information about signature requirements.

REVIEWING ACK FILES AND CORRECTING TESTS

You may transmit as many test returns as necessary until you receive no error messages. Any Business Rules violations must be corrected in order to pass ATS testing.

FINAL TRANSMISSION

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions in order to test the ability of your software to increment the transmission ID number that appears in the Transmission Header. If you have included the Form 4868 test scenarios in your testing, include these tests in the second transmission.

COMMUNICATIONS TEST FOR THE MeF SYSTEM

IRS allows two means of transmission for MeF, Internet Filing Application (IFA) and Application to Application (A2A) for Form 1040 and 4868. The Electronic Management System (EMS) is not an option for MeF.

If you will be transmitting through the Internet, you will need to perform the communications test through the Internet.

If you will be transmitting through A2A, you will need to perform the communications test through A2A. If you will be transmitting through both portals, IFA and A2A, communications tests must be performed through both systems.

A Software Developer, who will not transmit, need not perform a communications test.

USING YOUR OWN TEST

After passing ATS testing, Software Developers, may test with their own data using the same password and ETIN. Transmitters will need to get a new Test ETIN to continue testing, because IRS will move the original ETIN to “production” status once the Communications Test is passed. You will continue to use the same password. Call the e-Help Desk at 1-866-255-0654 to obtain a new Test ETIN. You must use the same taxpayer entity information (names and social security number) that is provided in the test package for your independent tests. DO NOT use any other social security numbers other than ones shown below for test scenarios.

SOCIAL SECURITY NUMBERS TO USE FOR TESTING

Only approved test social security numbers may be used in 1040 MeF ATS:

- 400-00-1001 through 400-00-1101 for federal tax returns and linked Fed/State returns
- 400-00-3500 through 400-00-8099 and 700-00-0000 through 700-00-2000 for unlinked state returns.

The following business rules are applicable to 1040 MeF ATS:

R0000-928 - Primary SSN in the Return Header must match the e-file database.
R0000-929 - Secondary SSN in the Return Header must match the e-file database.

Test returns for federal tax returns or linked Fed/State returns submitted to 1040 MeF ATS, which include primary SSN or secondary SSN outside of the ranges shown above, will reject.

Test Scenario 1
Taxpayer: Dawn Green
SSN: 400-00-1031

Test Scenario 1 includes the following forms:

- Form 1040
- Form 1099-R
- Form 2210
- Schedule D (Form 1040)
- Schedule M (Form 1040)

Additional Instructions: Use Self-Select Pin Method for On-line Filer
Taxpayer elects $3 to Presidential Election Campaign
Taxpayer is blind

Additional Instructions: **Waiver Explanation Statement**
Waiver of $100 is requested as part of this test scenario

Version A, Cycle 1

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
DAWN	GREEN	400 00 1031
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.
2300 FIRST TEST STREET

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.
SAN FRANCISCO, CA 94102

You **must** enter your SSN(s) above.

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: 1

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 ▶ 1

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 21.

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 21)	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)			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	6000
14	Other gains or (losses). Attach Form 4797			14	
15a	IRA distributions	15a	b Taxable amount (see page 23)	15b	
16a	Pensions and annuities	16a 200000	b Taxable amount (see page 24)	16b	150000
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			19	
20a	Social security benefits	20a	b Taxable amount (see page 26)	20b	
21	Other income. List type and amount (see page 28)			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 28)	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 29)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 30)	32			
33	Student loan interest deduction (see page 33)	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	

DRAFT AS OF May 7, 2009

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form **1040** (2009)

DRAFT AS OF May 7, 200

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 34.
- 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 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ 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 36	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 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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 4000		
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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☐ **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.	

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution $ 200000	OMB No. 1545-0119 2009 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
ABC Company 11 ELM STREET SACRAMENTO, CA 94203		2a Taxable amount $ 150000		
		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 69-0000006	RECIPIENT'S identification number 400-00-1031	3 Capital gain (included in box 2a) $	4 **Federal income tax withheld** $ 20000	
RECIPIENT'S name DAWN GREEN		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 2300 FIRST TEST STREET		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 SAN FRANCISCO, CA 94203		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

Draft as of 07/31/2008

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

OMB No. 1545-0140

2009

Attachment Sequence No. **06**

Name(s) shown on tax return: DAWN GREEN

Identifying number: 400-00-1031

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000?
- **Yes** → **Do not file Form 2210.** You do not owe a penalty.
- **No** ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?
- **Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).
- **No** ↓

You may owe a penalty. Does any box in Part II below apply?
- **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?
  - **Yes** → You must figure your penalty.
  - **No** → You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**
- **No** → **Do not file Form 2210.** You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Part I Required Annual Payment

1	Enter your 2009 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	
3	Refundable credits. Enter the total of your making work pay and government retiree credits, earned income credit, additional child tax credit, refundable Hope educational credit, first-time homebuyer credit, credit for federal tax paid on fuels, refundable credit for prior year minimum tax, and health coverage tax credit	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you do not owe a penalty. **Do not** file Form 2210	4	
5	Multiply line 4 by 90% (.90) — 5		
6	Withholding taxes. **Do not** include estimated tax payments (see page 2 of the instructions)	6	
7	Subtract line 6 from line 4. If less than $1,000, stop; you do not owe a penalty. **Do not** file Form 2210	7	
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8	35000
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	

Next: Is line 9 more than line 6?

☐ **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.

☒ **Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A, E,** or **F** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not** file Form 2210.

A ☐ You request a **waiver** (see page 2 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.

B ☒ You request a **waiver** (see page 2 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2008 or 2009, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

F ☐ You are certifying that more than 50% of the gross income shown on your 2008 tax return is income from a small business (as defined in the instructions) and your adjusted gross income for 2008 is less than $500,000 (less than $250,000 if your 2009 filing status is married filing separately).

Part III Short Method

Can You Use the Short Method?

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: *If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.*

10	Enter the amount from Form 2210, line 9			**10**	
11	Enter the amount, if any, from Form 2210, line 6	**11**			
12	Enter the total amount, if any, of estimated tax payments you made	**12**			
13	Add lines 11 and 12			**13**	
14	**Total underpayment for year.** Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. **Do not file Form 2210 unless you checked box E** or **F in Part II**			**14**	
15	Multiply line 14 by .03571 — used for testing only - may not be valid for TY2009			**15**	
16	● If the amount on line 14 was paid **on or after** 4/15/10, enter -0-. ● If the amount on line 14 was paid **before** 4/15/10, make the following computation to find the amount to enter on line 16. Amount on line 14 × Number of days paid before 4/15/10 (30 days) × .00014 — same note as above			**16**	
17	**Penalty.** Subtract line 16 from line 15. Enter the result here and on Form 1040, line 76; Form 1040A, line 49; Form 1040NR, line 71; Form 1040NR-EZ, line 26; or Form 1041, line 26. **Do not file Form 2210 unless you checked a box in Part II** AMOUNT WAIVED 100 ▶			**17**	

Form **2210** ~~(2008)~~ 2009

Note: Line 16: the number of days paid before 04/15/2010 is 30 days.

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

2[redacted]

Attachment Sequence No. 12

Name(s) shown on return: DAWN GREEN

Your social security number: 400 00 1031

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)
1 100 SH XYZ CO	02/01/2009	09/13/2009	8000	3000	5000
200 SH ABC CO	02/01/2009	10/04/2009	14000	17000	(3000)

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	2000
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	(1000)
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)
8 500 SH EFG CO	08/04/2000	05/22/2009	21000	23000	(2000)
700 SH HIJ CO	01/20/2001	05/22/2009	31000	19000	12000

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	52000
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	(5000)
13 Capital gain distributions. See page D-2 of the instructions	13	1000
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	(3000)
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)** [redacted]

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	1000
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	19	1000
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 35 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) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
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 35 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

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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: DAWN GREEN

Your social security number: 400 00 1031

Draft as of 05/21/2009

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.

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 0

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)

. . . 11 250

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**

Printed on recycled paper

Test Scenario 2
Taxpayer: Mary White
SSN: 400-00-1032

Test Scenario 2 includes the following forms:

- Form 1040
- Form W-2
- Schedule EIC
- Form 8812
- Form 8888
- Schedule M

Additional Information: PIN Type Code = Self-Select Practitioner or "S"
Third Party Designee selected
Paid Preparer Used
Taxpayer elects NOT to include nontaxable combat pay as earned income in EIC computation.

Version A, Cycle 1

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
MARY	WHITE	400 00 1032
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.: 4 2nd Test Avenue 6

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: Newark, NJ 07102

You **must** enter your SSN(s) above.

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**

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)
SARA WHITE	400 00 1025	DAUGHTER	
JOHN WHITE	400 00 1024	CHILD	✓
MICHAEL WHITE	400 00 1023	BROTHER	
LISA WHITE	400 00 1022	NIECE	✓

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

Boxes checked on 6a and 6b 1
No. of children on 6c who: • **lived with you** 3 • **did not live with you due to divorce or separation (see page 18)**
Dependents on 6c not entered above 1
Add numbers on lines above ▶ 5

d Total number of exemptions claimed

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 21.

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 21) — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)	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 23)	15b	
16a	Pensions and annuities — 16a — b Taxable amount (see page 24)	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	19	
20a	Social security benefits — 20a — b Taxable amount (see page 26)	20b	
21	Other income. List type and amount (see page 28)	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 28)	23	150
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 29)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 30)	32	
33	Student loan interest deduction (see page 33)	33	150
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	

DRAFT AS OF May 7, 2009

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form **1040** (2009)

DRAFT AS OF May 7, 200

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 34.
- 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 34 and check here ▶ **39b** ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	8,350
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ **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 36	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 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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	0

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	1,826
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	1,000	
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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ■ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Jack Brown Phone no. ▶ (555) 555-5555 Personal identification number (PIN) ▶ 8 2 3 1 6

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 ▶ Ellen Grey	Date 04/10/2010	Check if self-employed ☐	Preparer's SSN or PTIN P00000001
Firm's name (or yours if self-employed), address, and ZIP code ▶ Grey Accounting, 600 4th Test Street New York, NY 14202		EIN 69-0000003	Phone no. (555) 555-5995

Version A, Cycle 2

	a Employee's social security number 400-00-1032	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) 69-0000004		**1** Wages, tips, other compensation 27,000	**2** Federal income tax withheld 1,000
c Employer's name, address, and ZIP code THE STATION 5 PLUM STREET NEWARK, NJ 07102		**3** Social security wages 29,000	**4** Social security tax withheld 1,798
		5 Medicare wages and tips 29,000	**6** Medicare tax withheld 421
		7 Social security tips	**8** Allocated tips
d Control number		**9** Advance EIC payment 1,826	**10** Dependent care benefits
e Employee's first name and initial Last name Suff. MARY WHITE 5 ORANGE GROVE NEWARK, NJ 07102		**11** Nonqualified plans	**12a** See instructions for box 12 Code
		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code Q 2,000
		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
NJ	69-0000005	27,000	500			

DRAFT AS OF May 11, 2009

Form **W-2** **Wage and Tax Statement** [redacted] 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.

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: MARY WHITE

Your social security number: 400-00-1032

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: SARA Last name: WHITE	First name: MICHAEL Last name: WHITE	First name: JOHN Last name: WHITE
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 49 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.	400-00-1025	400-00-1023	400-00-1024
3 Child's year of birth	Year 1990 *If born after 1990, skip lines 4a and 4b; go to line 5.*	Year 1989 *If born after 1990, skip lines 4a and 4b; go to line 5.*	Year 2009 *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.** ☐ **No.** *Go to line 5.* *Continue.*	☐ **Yes.** ☒ **No.** *Go to line 5.* *Continue.*	☐ **Yes.** ☐ **No.** *Go to line 5.* *Continue.*
b Was the child permanently and totally disabled during any part of 2009?	☐ **Yes.** ☐ **No.** *Continue.* The child is not a qualifying child.	☒ **Yes.** ☐ **No.** *Continue.* The child is not a qualifying child.	☐ **Yes.** ☐ **No.** *Continue.* The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER	BROTHER	CHILD
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."	8 months *Do not enter more than 12 months.*	12 months *Do not enter more than 12 months.*	KC 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

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: MARY WHITE

Your social security number: 400-00-1032

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 ~~5~~ 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	2000
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 29000		
b	Nontaxable combat pay (see instructions on back)	4b 2000		
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 26000		
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	0
12	Enter the **larger** of line 6 or line 11		12	
	Next, enter the **smaller** of line 3 or line 12 on line 13.			

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.

DRAFT AS OF June 2, 2009

Version A, Cycle 1

Form **8888**

Department of the Treasury
Internal Revenue Service

Direct Deposit of Refund to More Than One Account

▶ See instructions below and on back.

▶ Attach to Form 1040, Form 1040A, Form 1040EZ, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

OMB No. 1545-0074

2009

Attachment Sequence No. **56**

Name(s) shown on return: MARY WHITE

Your social security number: 400-00-1032

1a	Amount to be deposited in first account	**1a**	986
b	Routing number 0 1 2 3 4 5 6 7 2 ▶c ■ Checking ☐ Savings		
d	Account number 8 8 8 8		
2a	Amount to be deposited in second account	**2a**	1500
b	Routing number 0 1 2 4 5 6 7 7 8 ▶c ☐ Checking ■ Savings		
d	Account number 9 9 9 9		
3a	Amount to be deposited in third account	**3a**	2500
b	Routing number 0 1 1 2 4 4 8 8 4 ▶c ✓ Checking ☐ Savings		
d	Account number 3 3 3		
4	**Total amount to be directly deposited.** Add lines 1a, 2a, and 3a. The total must equal the amount shown on Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040NR, line 68a; Form 1040NR-EZ, line 23a; Form 1040-SS, line 12a; or Form 1040-PR, line 12a.	**4**	

DRAFT AS OF

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: MARY WHITE

Your social security number: 400 00 1032

Draft as of 05/21/2009

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.

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 — 400

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 — 0

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 — 0

12 Add lines 10 and 11 . . . . . 12 — 0

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**

Printed on recycled paper

Test Scenario 3
Taxpayer: Jeff Brown
SSN: 400-00-1033

Test Scenario 3 includes the following forms:

- Form 1040
- Form W-2
- Schedule A
- Schedule B
- Form 2106
- Form 8283

Additional Instructions: PIN Type Code = "Practitioner"
Taxpayer is not covered by a retirement plan
Taxpayer included occupation (Paralegal) and phone number (555-555-5511)
For the Qualified Motor Vehicle Taxes the $49,500 vehicle was bought is a state with a fixed general sales tax rate of 6%.

The following 4 attachments are included in test scenario 3:

Other Deductible Tax Statement (Schedule A (Form 1040) Line 8)

Description	Amount
Test Item 1	100
Test Item 2	200

Form 1098 Recipient Name TIN Address Statement
(Schedule A (Form 1040 Line 11)

Name of Recipient	Identifying Number	Address
Tom Orange	400-00-1005	7 Test Road NY, NY 10007

Other Expenses Statement (Schedule A (Form 1040) Line 23

Description	Amount
Safe Deposit Box	100

Other Miscellaneous Deductions Statement

Description	Amount
Federal Estate Tax	100

Version A, Cycle 1

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: Jeff	Last name: Brown
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. box, see page 14.: 5 Third Test Street	Apt. no.: 6
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: New York, NY 10007	

Your social security number: 400 00 1033

Spouse's social security number: 400 00 1009

You **must** enter your SSN(s) above.

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. ▶ Wanda Brown

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: 1

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 ▶ 1

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 21.

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	2000
b	Qualified dividends (see page 21)	9b		800
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)		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 23)	15b	
16a	Pensions and annuities 16a	b Taxable amount (see page 24)	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		19	
20a	Social security benefits 20a	b Taxable amount (see page 26)	20b	
21	Other income. List type and amount (see page 28)		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 28)	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 29)	29		
30	Penalty on early withdrawal of savings	30	100	
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction (see page 30)	32	1000	
33	Student loan interest deduction (see page 33)	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	

DRAFT AS OF May 7, 2009

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form **1040** (2009)

DRAFT AS OF May 7, 200

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 34.
- 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 34 and check here ▶ **39b** ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ **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 36	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 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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 — 22000		
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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Jack Brown | Phone no. ▶ (555) 555-5555 | Personal identification number (PIN) ▶ 8 2 3 1 6

Sign Here

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

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

Your signature	Date	Your occupation	Daytime phone number
		Paralegal	555-555-5511
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 P00000001
Firm's name (or yours if self-employed), address, and ZIP code	Grey Accounting 600 4th Test Street New York, NY 14202	EIN 69-0000003 Phone no. (555) 555-5995	

Version A, Cycle 2

	a Employee's social security number 400-00-1033	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) 69-0000002		**1** Wages, tips, other compensation 113,000	**2** Federal income tax withheld 22,000
c Employer's name, address, and ZIP code THE LAW FIRM 3 APRICOT DR BUFFALO, NY 14202		**3** Social security wages 113,000	**4** Social security tax withheld 6,622
		5 Medicare wages and tips 113,000	**6** Medicare tax withheld 1,639
		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. JEFF BROWN 5 THIRD TEST AVE NEW YORK, NY 10007		**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
NY	69-0000004	113,000	3,500			

DRAFT AS OF May 11, 2009

Form **W-2** **Wage and Tax Statement** [redacted] 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.

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: JEFF BROWN

Your social security number: 400-00-1033

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1	10250		
	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	3500		
	6	Real estate taxes (see page A-5)	6	500		
	7	Qualified motor vehicle taxes (skip this line if you checked box 5b; see page A-X)	7	2970		
	8	Other taxes. List type and amount ▶ Test item1 100 Test item2 200	8	300		
	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	3000		
	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 ▶ Tom Orange 400-00-1005 7 Test Road, NY, NY 10007	11	200		
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12	200		
	13	Qualified mortgage insurance premiums (see page A-6)	13	200		
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14	200		
	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	600		
	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	8,000		
	18	Carryover from prior year	18	100		
	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	3000		
	22	Tax preparation fees	22	100		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ SAFE DEPOSIT BOX	23	100		
	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 ▶ Federal Estate Tax 100			28	100
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**

OMB No. 1545-0074

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

JEFF BROWN

Your social security number: 400 | 00 | 1033

Schedule B—Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

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

		Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶		
SELLER FINANCED INTEREST PAYER 1		700
300 SCH B TEST ADDRESS		
NY, NY 10007		
400-00-1111		
700		
INTEREST PAYER 1	1	300
INTEREST PAYER 2		1000
INTEREST SUBTOTAL 1300		
NOMINEE INTEREST 1		500
NOMINEE INTEREST 2		500
NOMINEE DISTRIBUTION 1000		
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 1040, line 8a ▶	4	

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

Part II Ordinary Dividends

(See page B-1 and the instructions for Form 1040, line 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 ▶ DIVIDEND PAYER 1		500
DIVIDEND PAYER 2		500
DIVIDEND PAYER 3		500
DIVIDEND PAYER 4		500
	5	
6 Add the amounts on line 5. Enter the total here and on 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 page B-2.)

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

	Yes	No
7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.		✓
b If "Yes," enter the name of the foreign country ▶		
8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		✓

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2008

Printed on recycled paper

Version A, Cycle 1

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

► See separate instructions.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. **129**

Your name	Occupation in which you incurred expenses	Social security number
JEFF BROWN	PARALEGAL	400-00-1033

Part I **Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses		**Column A** Other Than Meals and Entertainment	**Column B** Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	176	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	300	
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	100	
5 Meals and entertainment expenses (see instructions)	5		1100
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6		

DRAFT AS OF April 24, 2009

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	500	100

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	2500	1000
Note: If ***both columns*** *of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 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 detail, see instructions.)	9	2500	500
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 9**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ►	10		

For Paperwork Reduction Act Notice, see instructions. Cat. No. 11700N Form **2106** (2009)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	02 / 17 / 2008	/ /
12	Total miles the vehicle was driven during 2009	12	20000 miles	miles
13	Business miles included on line 12	13	8000 miles	miles
14	Percent of business use. Divide line 13 by line 12	14	40 %	%
15	Average daily roundtrip commuting distance	15	50 miles	miles
16	Commuting miles included on line 12	16	1500 miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	10500 miles	miles

18	Was your vehicle available for personal use during off-duty hours?	☑ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?	☑ Yes	☐ No
20	Do you have evidence to support your deduction?	☑ Yes	☐ No
21	If "Yes," is the evidence written?	☑ Yes	☐ No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 55¢ (.55). Enter the result here and on line 1	22	

DRAFT AS OF April 24, 2009

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23	3000	
24a	Vehicle rentals	24a	100	
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c	100	
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26	3100	
27	Multiply line 26 by the percentage on line 14	27	1240	
28	Depreciation (see instructions)	28	1184	
29	Add lines 27 and 28. Enter total here and on line 1	29	2424	

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30	30000	
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33	SL 10	
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36	2960	
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** or line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

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: JEFF BROWN

Your social security number: 400-00-1033

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1	10250		
	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	3500		
	6	Real estate taxes (see page A-5)	6	500		
	7	Qualified motor vehicle taxes (skip this line if you checked box 5b; see page A-X)	7	200		
	8	Other taxes. List type and amount ▶ Test item1 100 Test item2 200	8	300		
	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	3000		
	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 ▶ Tom Orange 400-00-1005 7 Test Road, NY, NY 10007	11	200		
	12	Points not reported to you on Form 1098. See page A-6 for special rules	12	200		
	13	Qualified mortgage insurance premiums (see page A-6)	13	200		
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14	200		
	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	600		
	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	8,000		
	18	Carryover from prior year	18	100		
	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	3000		
	22	Tax preparation fees	22	100		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶ SAFE DEPOSIT BOX	23	100		
	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 ▶ Federal Estate Tax 100			28	100
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**

Form **8283**

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: JEFF BROWN

Identifying number: 400-00-1033

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

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A	XYZ HOUSE 50 M STREET, KANSAS CITY KS 66101	PERSONAL COMPUTERS
B	ABC MUSEUM 9 K STREET, KANSAS CITY KS 66101	COIN COLLECTION
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis		(g) Fair market value (see instructions)		(h) Method used to determine the fair market value
A	09/06/2009	10/2008	PURCHASE	5000		3000		COMPARABLE SALES
B	08/09/2009	05/1990	PURCHASE			9000		CATALOG
C								
D								
E								

Part II **Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ B .
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ 5000 .
(2) For any prior tax years ▶ 2000 .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)
TEST CHARITY ORGANIZATION

Address (number, street, and room or suite no.)
100 TEST CHARITY ADDRESS

City or town, state, and ZIP code
NEW YORK, NY 10007

d For tangible property, enter the place where the property is located or kept ▶ TEST BANK

e Name of any person, other than the donee organization, having actual possession of the property ▶ BANK PRESIDENT

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		✓
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		✓
c	Is there a restriction limiting the donated property for a particular use?		✓

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62299J Form **8283** (Rev. 12-2006)

Test Scenario 4
Taxpayer: John Black
SSN: 400-00-1034

Test Scenario 4 includes the following forms:

- Form 1040
- Form W-2
- Schedule E (Form 1040)
- Schedule R (Form 1040)
- Form 8880
- Schedule M (Form 1040)

Taxpayer's Occupation: SALES ASSOCIATE

Additional Instructions: Use self-select pin for On-line Filer
Taxpayer was born before January 2, 1945

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
JOHN	BLACK	400 00 1034
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. ▲
17 PROFESSIONAL BLVD		
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.
ATLANTA, GA 30314		

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: 1

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)
RALPH BLACK	400 00 1026	parent	☐
			☐
			☐
			☐

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: 1

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 21.

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	98		
9a	Ordinary dividends. Attach Schedule B if required			9a	88
b	Qualified dividends (see page 21)	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)			10	
11	Alimony received			11	4100
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 23)	15b	
16a	Pensions and annuities 16a		b Taxable amount (see page 24)	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			19	
20a	Social security benefits 20a		b Taxable amount (see page 26)	20b	
21	Other income. List type and amount (see page 28)			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 28)	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 29)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 30)	32			
33	Student loan interest deduction (see page 33)	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 88. Cat. No. 11320B Form **1040** (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 34.
- 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	1	
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ 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 36	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 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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 ☒ SCHR — 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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 0 1 2 3 4 5 6 7 2 ▶ c Type: ☒ Checking ☐ Savings		
▶ d	Account number 7 2 2 3 6 0		
74	Amount of line 72 you want **applied to your 2010 estimated tax** ▶ — 74 64		

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ JACK BROWN Phone no. ▶ (555)555-5555 Personal identification number (PIN) ▶ 8 2 3 1 6

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
	4/1/09	SALES ASSOCIATE	(555)555-5556
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.	

a Employee's social security number 400-00-1034	OMB No. 1545-0008	Safe, accurate, FAST! Use	Visit the IRS website at *www.irs.gov/efile*
b Employer identification number (EIN) 69-0000007	1 Wages, tips, other compensation 5062	2 Federal income tax withheld 200	
c Employer's name, address, and ZIP code Russ Company 3rd Test Ave Atlanta, GA 30345	3 Social security wages 5062	4 Social security tax withheld 314	
	5 Medicare wages and tips 5062	6 Medicare tax withheld 73	
	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. John Black 17 Professional Blvd Atlanta, GA 30314	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
GA	69-0000008	5062	55			

Form **W-2** **Wage and Tax Statement**

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.

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: JOHN BLACK

Your social security number: 400-00-1034

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:**
A	TOWNHOUSE 420 APPLE WAY, DECATUR, GA 30035
B	MOBILE HOME 120 ORANGE STREET, SAVNNAH, GA 31412
C	

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			x
B			x
C			

			Properties A	Properties B	Properties C		Totals (Add columns A, B, and C.)
Income:							
3	Rents received	3	10000	8000		3	
4	Royalties received	4			1000	4	
Expenses:							
5	Advertising	5	1000				
6	Auto and travel (see page E-4)	6		100			
7	Cleaning and maintenance	7	200				
8	Commissions	8	100				
9	Insurance	9		100			
10	Legal and other professional fees	10	200				
11	Management fees	11		100			
12	Mortgage interest paid to banks, etc. (see page E-5)	12	1500	1500		12	
13	Other interest	13		100			
14	Repairs	14	1000	1000			
15	Supplies	15		100			
16	Taxes	16	2000	1500			
17	Utilities	17		200			
18	Other (list) ▶ other expense 1	18	500		100		
	other expense 2		100	200			
	other expense 3		100	100	300		
	other expense 4		300		100		
19	Add lines 5 through 18	19	7000	5000	500	19	
20	Depreciation expense or depletion (see page E-5)	20				20	
21	Total expenses. Add lines 19 and 20	21	7000	5000	500		
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	3000	3000	500		
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	

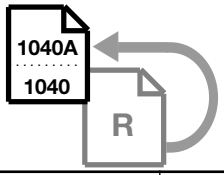
For Paperwork Reduction Act Notice, see page E-8 of the instructions. Cat. No. 11344L **Schedule E (Form 1040) 2009**

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

Complete and attach to Form 1040A or 1040.



OMB No. 1545-0074

2009

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040: JOHN BLACK

Your social security number: 400-00-1034

You may be able to take this credit and reduce your tax if by the end of 2009:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.

TIP In most cases, the IRS can figure the credit for you. See page R-1.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2009:		Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	✓
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	3 Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2009	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2009	9	☐

Did you check box 1, 3, 7, or 8?

- **Yes** → Skip Part II and complete Part III on the back.
- **No** → Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2009, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2009.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**

Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750

. . . . . **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?

Yes → You **must** complete line 11.

No → Enter the amount from line 10 on line 12 and go to line 13.

11 **If you checked (in Part I):**

- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

. . . . . **11**

TIP For more details on what to include on line 11, see page R-3.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 . . . . . **12**

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2009.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3) . **13a**

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3). **13b**

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c**

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**

Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . . $10,000
Box 8 or 9 . . . . . $5,000

15

16 Subtract line 15 from line 14. If zero or less, enter -0- **16**

17 Enter one-half of line 16 . . . . . **17**

18 Add lines 13c and 17 . . . . . **18**

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 . . . . . **19**

20 Multiply line 19 by 15% (.15). **20**

21 Enter the amount from Form 1040A, line 28, or Form 1040, line 46 . . . . . **21**

22 Enter the total of any amounts from Form 1040A, line 29, or Form 1040, lines 47 and 48 . . . . . **22**

23 Subtract line 22 from line 21. If zero or less, **stop;** you **cannot** take the credit **23**

24 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 23. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" in the space next to that box) **24**

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: JOHN BLACK

Your social security number: 400 00 1034

Draft as of 04/10/2009

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	1000	
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	0	
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	0	
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— Over—	But not over—	And your filing status is— 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 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: JOHN BLACK

Your social security number: 400 00 1034

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.

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**

Printed on recycled paper

Test Scenario 5

Taxpayer: Stan and Sandy Blue
Primary SSN: 400-00-1035
Spouse SSN: 400-00-1025

Test Scenario 5 includes the following forms:

- Form 1040
- W-2
- 1099-R
- Form 2210
- Schedule A (Form 1040)
- Schedule C (Form 1040) (3)
- Schedule SE (Form 1040) (2)
- Form 2441
- Form 8863
- Form 8829
- Form 4562
- Form 8283
- Schedule M (Form 1040)
- 2 binary attachments (if software supports binary attachments): Form 8283 and Art Appraisal document

Additional Information:

- Form 1040 Line 15 includes the literal "ROLLOVER".
- Include OtherIncomeTypeStatement for Form 1040 Line 21:

Other Income Code Text	Amount
Award	1500

- Form 8283 needs to be included as XML AND one of the following is needed:
  - Form 8283 attached as a PDF (if the software supports this process)
  - PDF indicator checked.

  If your software will support binary attachments, the Form 8283 should be signed, scanned and included in the submission with "Form 8283 Contributions Signature Document" as the Description. A second binary attachment for the art appraisal should also be attached with "Art Appraisal" as the Description (sample included with this scenario). See Publication 4164 and the MeF Submission Composition Guide for guidance on including binary attachments with a submission.

  If your software will not support binary attachments, select the Form8283PaperDocumentIndicator in the Return Header. Do not send in a Form 8453 with the Form 8283 to IRS for this test scenario.

Note: IRS currently only accepts PDF for the binary attachment. If a picture of the art were required, the picture would need to be converted to PDF and then included in the submission.

Version A, Cycle 1

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: Stan	Last name: Blue
If a joint return, spouse's first name and initial: Sandy	Last name: Blue
Home address (number and street). If you have a P.O. box, see page 14.: 4000 5th Test Street	Apt. no.: 6
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: St. Louis, MO 63041	

Your social security number: 400 00 1035

Spouse's social security number: 400 00 1025

You **must** enter your SSN(s) above.

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: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 17)
John Blue	400 00 1031	son	☐
			☐
			☐
			☐

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 18): 1

Dependents on 6c not entered above

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

d Total number of exemptions claimed

Add numbers on lines above ▶ 3

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 21.

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 21)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 22)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	138764
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: 20000	b Taxable amount (see page 23)	15b	1000 ROLLOVER
16a	Pensions and annuities — 16a:	b Taxable amount (see page 24)	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		19	4000
20a	Social security benefits — 20a: 1000	b Taxable amount (see page 26)	20b	850
21	Other income. List type and amount (see page 28) AWARD		21	1150
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	145764

Adjusted Gross Income

23	Educator expenses (see page 28)	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	6491	
28	Self-employed SEP, SIMPLE, and qualified plans	28	1000	
29	Self-employed health insurance deduction (see page 29)	29	3000	
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶ 400 00 5004	31a	30000	
32	IRA deduction (see page 30)	32		
33	Student loan interest deduction (see page 33)	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	40491
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	

DRAFT AS OF May 7, 2009

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88. Cat. No. 11320B Form **1040** (2009)

DRAFT AS OF May 7, 200

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 34.
- 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 2		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b ☐		
40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40a	
b	If standard deduction includes certain taxes or disaster loss, attach Schedule L and check here (see page 34) ▶ 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 36	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 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	
45	**Alternative minimum tax** (see page 39). 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. Attach Form 8863 — 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	100
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 4000		
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 Hope education credit from Form 8863 — 66		
67	First-time homebuyer credit. Attach Form 5405 — 67		
68	Amount paid with request for extension to file (see page 61) — 68 100		
69	Excess social security and tier 1 RRTA tax withheld (see page 61) — 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 63 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 65 ▶	75	
76	Estimated tax penalty (see page 65) — 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? ☐ **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
		Analyst	555-555-5558
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation: Insurance Agent	555-555-5559

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.	

Version A, Cycle 2

	a Employee's social security number 400-00-1025	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) 69-0000002		1 Wages, tips, other compensation 50,000	2 Federal income tax withheld 4,935
c Employer's name, address, and ZIP code Test Business 3 Test Street St Louis, MO 63041		3 Social security wages 50,000	4 Social security tax withheld 3,100
		5 Medicare wages and tips 50,000	6 Medicare tax withheld 725
		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. Sandy Blue 4 5th Test Street St. Louis, MO 63041		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
MO	69-0000007	50,000	1,000	50,000	500	Name 1
KS	69-0000006	50,000	1,500	50,000	750	Name 2

Form **W-2** **Wage and Tax Statement**

[redacted]

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.

DRAFT AS OF May 11, 2009

Version A, Cycle 2

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

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

OMB No. 1545-0140

2009

Attachment Sequence No. **06**

Name(s) shown on tax return: Stan and Sandy Blue

Identifying number: 400-00-1035

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000?
- **Yes** ▶ **Do not file Form 2210.** You do not owe a penalty.
- **No** ▼

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?
- **Yes** ▶ You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).
- **No** ▼

You may owe a penalty. Does any box in Part II below apply?
- **Yes** ▶ You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?
  - **Yes** ▶ You must figure your penalty.
  - **No** ▼ You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**
- **No** ▼ **Do not file Form 2210.** You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

DRAFT AS OF June 2, 2009

Part I Required Annual Payment

1	Enter your 2009 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	
3	Refundable credits. Enter the total of your making work pay and government retiree credits, earned income credit, additional child tax credit, refundable Hope education credit, first-time homebuyer credit, credit for federal tax paid on fuels, refundable credit for prior year minimum tax, and health coverage tax credit	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you do not owe a penalty. **Do not** file Form 2210	4	
5	Multiply line 4 by 90% (.90) — 5		
6	Withholding taxes. **Do not** include estimated tax payments (see page 2 of the instructions)	6	
7	Subtract line 6 from line 4. If less than $1,000, **stop**; you do not owe a penalty. **Do not** file Form 2210	7	
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8	20000
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	

Next: Is line 9 more than line 6?

☐ **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.

☒ **Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.

- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A, E,** or **F** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not** file Form 2210.

A ☐ You request a **waiver** (see page 2 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.

B ☐ You request a **waiver** (see page 2 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☒ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2008 or 2009, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

F ☐ You are certifying that more than 50% of the gross income shown on your 2008 tax return is income from a small business (as defined in the instructions) and your adjusted gross income for 2008 is less than $500,000 (less than $250,000 if your 2009 filing status is married filing separately).

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

Section A—Figure Your Underpayment		**Payment Due Dates** (a) 4/15/09	(b) 6/15/09	(c) 9/15/09	(d) 1/15/10
18 **Required installments.** If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column . . .	**18**				
19 Estimated tax paid and tax withheld (see page 3 of the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. **Do not file Form 2210 unless you checked a box in Part II**	**19**	500	4935	3000	500
Complete lines 20 through 26 of one column before going to line 20 of the next column.					
20 Enter the amount, if any, from line 26 in the previous column	**20**				
21 Add lines 19 and 20	**21**				
22 Add the amounts on lines 24 and 25 in the previous column	**22**				
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19 . .	**23**				
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	**24**				
25 **Underpayment.** If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 . . . . . ▶	**25**				
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column .	**26**				

DRAFT OF June 2, 2009

Section B—Figure the Penalty (Complete lines 27 through 33 of one column before going to the next column.)

Rate Period 1	**April 16, 2009—September 30, 2009**	4/15/09	6/30/09	9/15/09	
	27 Number of days **from** the date shown above line 27 **to** the date the amount on line 25 was paid **or** 9/30/09, whichever is earlier	**27** *Days:* 168	*Days:* 92	*Days:* 15	
	28 Underpayment on line 25 (see page 4 of the instructions) × Number of days on line 27 / 365 × .04 ▶	**28** $	$	$	
Rate Period 2	**October 1, 2009—December 31, 2009**	9/30/09	9/30/09	9/30/09	
	29 Number of days **from** the date shown above line 29 **to** the date the amount on line 25 was paid **or** 12/31/09, whichever is earlier	**29** *Days:* 91	*Days:* 91	*Days:* 91	
	30 Underpayment on line 25 (see page 4 of the instructions) × Number of days on line 29 / 365 × 05 [redacted] ▶	**30** $	$	$	
Rate Period 3	**January 1, 2010—April 15, 2010**	12/31/09	12/31/09	12/31/09	1/15/10
	31 Number of days **from** the date shown above line 31 **to** the date the amount on line 25 was paid **or** 4/15/10, whichever is earlier	**31** *Days:* 15	*Days:* 15	*Days:* 15	*Days:* 0
	32 Underpayment on line 25 (see page 4 of the instructions) × Number of days on line 31 / 365 × .06 [redacted] ▶	**32** $	$	$	$ 0

33 **Penalty.** Add all amounts on lines 28, 30, and 32 in all columns. Enter the total here and on Form 1040, line 76; Form 1040A, line 49; Form 1040NR, line 71; Form 1040NR-EZ, line 26; or Form 1041, line 26. **Do not file Form 2210 unless you checked a box in Part II** . . . . . ▶ **33** $ 73

Schedule AI—Annualized Income Installment Method (See pages 5 and 6 of the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/09, 4/30/09, 7/31/09, and 11/30/09.

		(a) 1/1/09–3/31/09	(b) 1/1/09–5/31/09	(c) 1/1/09–8/31/09	(d) 1/1/09–12/31/09
Part I	**Annualized Income Installments**				
1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1	10000	25273	55273	105273
2 Annualization amounts. (Estates and trusts, see instructions)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	40000	60655	82910	105273
4 If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. **Exception:** Estates and trusts, skip to line 9 and enter amount from line 3	4	0	0	6000	28000
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5 (see instructions if line 3 is more than $83,400)	6	0	0	9000	28000
7 In each column, enter the full amount of your standard deduction from Form 1040, line 40a, or Form 1040A, line 24a. (Form 1040NR or 1040NR-EZ filers, enter -0-. **Exception:** Indian students and business apprentices, see instructions.)	7				
8 Enter the **larger** of line 6 or line 7	8	0	0	9000	28000
9 Subtract line 8 from line 3	9	40000	60655	73910	77273
10 In each column, multiply $3,650 by the total number of exemptions claimed (see instructions if line 3 is more than $125,100). (Estates, trusts, and Form 1040NR or 1040NR-EZ filers, see instructions.)	10	10950	10950	10950	10950
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	29050	49705	62960	66323
12 Figure your tax on the amount on line 11 (see instructions)	12				
13 Self-employment tax from line 34 (complete Part II below)	13				
14 Enter other taxes for each payment period (see instructions)	14	100	100	100	100
15 Total tax. Add lines 12, 13, and 14.	15				
16 For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3 (see instructions)	16	110	770	880	3784
17 Subtract line 16 from line 15. If zero or less, enter -0-	17				
18 Applicable percentage	18	22.5%	45%	67.5%	90%
19 Multiply line 17 by line 18	19				
Complete lines 20–25 of one column before going to line 20 of the next column.					
20 Enter the total of the amounts in all previous columns of line 25	20				
21 Subtract line 20 from line 19. If zero or less, enter -0-	21				
22 Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column	22				
23 Subtract line 25 of the previous column from line 24 of that column.	23				
24 Add lines 22 and 23	24				
25 Enter the **smaller** of line 21 or line 24 here and on Form 2210, line 18 ▶	25				
Part II	**Annualized Self-Employment Tax** (Form 1040 filers only)				
26 Net earnings from self-employment for the period (see instructions)	26	6641	13282	19923	26563
27 Prorated social security tax limit	27	$26,700	$44,500	$71,200	$106,800
28 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. **Exception:** If you filed Form 4137 or Form 8919, see instructions	28	0	0	0	0
29 Subtract line 28 from line 27. If zero or less, enter -0-	29	26700	44500	71200	106800
30 Annualization amounts	30	0.496	0.2976	0.186	0.124
31 Multiply line 30 by the **smaller** of line 26 or line 29	31	3294	3953	3706	3294
32 Annualization amounts	32	0.116	0.0696	0.0435	0.029
33 Multiply line 26 by line 32	33	770	924	867	770
34 Add lines 31 and 33. Enter here and on line 13 above ▶	34	4064	4877	4573	4064

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line 18 . . . . . ▶	25				

Part II **Annualized Self-Employment Tax** (Form 1040 filers only)

26	Net earnings from self-employment for the period (see instructions)	**26**	0	4645	29645	64645
27	Prorated social security tax limit	**27**	$26,700	$44,500	$71,200	$106,800
28	Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. **Exception:** If you filed Form 4137 or Form 8919, see instructions	**28**	0	25000	50000	50000
29	Subtract line 28 from line 27. If zero or less, enter -0- . . .	**29**	0	19500	21200	56800
30	Annualization amounts	**30**	0.496	0.2976	0.186	0.124
31	Multiply line 30 by the **smaller** of line 26 or line 29	**31**	0	1382	3943	7043
32	Annualization amounts	**32**	0.116	0.0696	0.0435	0.029
33	Multiply line 26 by line 32	**33**	0	323	1290	1875
34	Add lines 31 and 33. Enter here and on line 13 above . . ▶	**34**	0	1705	5233	8918

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: Stan and Sandy Blue

Your social security number: 400-00-1035

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	6,000	
	6	Real estate taxes (see page A-5)	6		
	7	Qualified motor vehicle taxes (skip this line if you checked box 5b; see page A-X)	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9 — 6,000
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	22,000	
	18	Carryover from prior year	18		22,000
	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 — 28,000
	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 C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss 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 for Schedule C (Form 1040).**

OMB No. 1545-0074

2009

Attachment Sequence No. **09**

Name of proprietor: Stan Blue

Social security number (SSN): 400-00-1035

A Principal business or profession, including product or service (see page C-3 of the instructions): Test Construction Business

B Enter code from pages C-9, 10, & 11 ▶ 2 3 8 1 2 0

C Business name. If no separate business name, leave blank.: Blue Test

D Employer ID number (EIN), if any: 6 9 0 0 0 0 0 0 2

E Business address (including suite or room no.) ▶ 2 5th Test Street

City, town or post office, state, and ZIP code: St Louis, MO 64041

F Accounting method: **(1)** ☐ Cash **(2)** ■ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-4 for limit on losses ✓ **Yes** ☐ **No**

H If you started or acquired this business during 2009, check here ▶ ☐

DRAFT AS OF April 13, 2009

Part I Income

1	Gross receipts or sales. **Caution.** See 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. Also see page C-4 for limit on losses. ▶ ☐	1	500,000
2	Returns and allowances	2	10,000
3	Subtract line 2 from line 1	3	490,000
4	Cost of goods sold (from line 42 on page 2)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	490,000
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)	6	10,000
7	**Gross income.** Add lines 5 and 6 ▶	7	500,000

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

8	Advertising	8	10,000	18	Office expense	18	5,000
9	Car and truck expenses (see page C-5)	9	10,000	19	Pension and profit-sharing plans	19	5,000
10	Commissions and fees	10	10,000	20	Rent or lease (see page C-6):		
11	Contract labor (see page C-5)	11	40,000	a	Vehicles, machinery, and equipment	20a	5,000
12	Depletion	12	10,000	b	Other business property	20b	5,000
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13	71,615	21	Repairs and maintenance	21	5,000
14	Employee benefit programs (other than on line 19)	14	10,000	22	Supplies (not included in Part III)	22	5,000
15	Insurance (other than health)	15	10,000	23	Taxes and licenses	23	5,000
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a	10,000	a	Travel	24a	5,000
b	Other	16b	10,000	b	Deductible meals and entertainment (see page C-7)	24b	5,000
17	Legal and professional services	17	10,000	25	Utilities	25	5,000
				26	Wages (less employment credits)	26	200,000
				27	Other expenses (from line 48 on page 2)	27	10,000

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	28	461.615
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829**	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. ● If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3.** ● If a loss, you **must** go to line 32.	31	

32 If you have a loss, check the box that describes your investment in this activity (see page C-8).

● If you checked 32a, enter the loss 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, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3.**

● If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-9 of the instructions. Cat. No. 11334P **Schedule C (Form 1040) 2009**

Part III Cost of Goods Sold (see page C-8)

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	100,000
36	Purchases less cost of items withdrawn for personal use	36	10,000
37	Cost of labor. Do not include any amounts paid to yourself	37	10,000
38	Materials and supplies	38	10,000
39	Other costs	39	10,000
40	Add lines 35 through 39	40	140,000
41	Inventory at end of year	41	110,000
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	30,000

DRAFT AS OF April 13, 2009

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-5 to find out if you must file Form 4562.

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

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

a Business b Commuting (see instructions) c Other

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

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

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

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

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

Amortization	128
Bad debt	9872
48 Total other expenses. Enter here and on page 1, line 27	48 10,000

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss 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 for Schedule C (Form 1040).**

OMB No. 1545-0074

2009

Attachment Sequence No. **09**

Name of proprietor: Sandy Blue

Social security number (SSN): 400-00-1025

A Principal business or profession, including product or service (see page C-3 of the instructions): Insurance Agent

B Enter code from pages C-9, 10, & 11 ▶ 5 2 4 2 1 0

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any: 6 9 0 0 0 0 0 0 1

E Business address (including suite or room no.) ▶ 4000 5th Test Street

City, town or post office, state, and ZIP code: St Louis, MO 64041

F Accounting method: **(1)** ■ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-4 for limit on losses ☑ **Yes** ☐ **No**

H If you started or acquired this business during 2009, check here ▶ ☐

DRAFT AS OF April 13, 2009

Part I Income

1	Gross receipts or sales. **Caution.** See 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. Also see page C-4 for limit on losses. ▶ ☑	1	50,000
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	50,000
4	Cost of goods sold (from line 42 on page 2)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	50,000
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	50,000

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

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see page C-5)	9	10,000	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see page C-6):		
11	Contract labor (see page C-5)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13		21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel, meals, and entertainment:		
				a	Travel	24a	
14	Employee benefit programs (other than on line 19)	14		b	Deductible meals and entertainment (see page C-7)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest:			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27	Other expenses (from line 48 on page 2)	27	
b	Other	16b					
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829**	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	

32 If you have a loss, check the box that describes your investment in this activity (see page C-8).

• If you checked 32a, enter the loss 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, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-9 of the instructions.

Cat. No. 11334P **Schedule C (Form 1040) 2009**

Part III Cost of Goods Sold (see page C-8)

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

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

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

DRAFT AS OF April 13, 2009

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-5 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► 08 / 09 / 2004

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

a Business 15,000 b Commuting (see instructions) 2,000 c Other 2,000

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

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

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

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

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on page 1, line 27	48	

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss 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 for Schedule C (Form 1040).**

OMB No. 1545-0074

2009

Attachment Sequence No. **09**

Name of proprietor: Sandy Blue

Social security number (SSN): 400-00-1025

A Principal business or profession, including product or service (see page C-3 of the instructions): Test Business

B Enter code from pages C-9, 10, & 11 ▶ 7 2 2 3 0 0

C Business name. If no separate business name, leave blank.: Sandy Blue Business

D Employer ID number (EIN), if any: 6 9 0 0 0 0 0 0 4

E Business address (including suite or room no.) ▶ 4000 5th Test Street

City, town or post office, state, and ZIP code: St Louis, MO 64041

F Accounting method: **(1)** ■ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2009? If "No," see page C-4 for limit on losses ☑ **Yes** ☐ **No**

H If you started or acquired this business during 2009, check here ▶ ☐

DRAFT AS OF April 13, 2009

Part I Income

1	Gross receipts or sales. **Caution.** See 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. Also see page C-4 for limit on losses ▶ ☐	1	100,000
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	100,000
4	Cost of goods sold (from line 42 on page 2)	4	20,000
5	**Gross profit.** Subtract line 4 from line 3	5	80,000
6	Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	80,000

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

8	Advertising	8	10,000	18	Office expense	18	
9	Car and truck expenses (see page C-5)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see page C-6):		
11	Contract labor (see page C-5)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	13		21	Repairs and maintenance	21	
				22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel, meals, and entertainment:		
				a	Travel	24a	
14	Employee benefit programs (other than on line 19)	14		b	Deductible meals and entertainment (see page C-7)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest:			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27	Other expenses (from line 48 on page 2)	27	
b	Other	16b					
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829**	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. ● If a profit, enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** (if you checked the box on line 1, see page C-7). Estates and trusts, enter on **Form 1041, line 3.** ● If a loss, you **must** go to line 32.	31	

32 If you have a loss, check the box that describes your investment in this activity (see page C-8).
● If you checked 32a, enter the loss 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, see the line 31 instructions on page C-7). Estates and trusts, enter on **Form 1041, line 3.**
● If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-9 of the instructions.

Cat. No. 11334P **Schedule C (Form 1040) 2009**

Part III Cost of Goods Sold (see page C-8)

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

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

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	60,000
36	Purchases less cost of items withdrawn for personal use	36	10,000
37	Cost of labor. Do not include any amounts paid to yourself	37	30,000
38	Materials and supplies	38	10,000
39	Other costs	39	10,000
40	Add lines 35 through 39	40	120,000
41	Inventory at end of year	41	100,000
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	20,000

DRAFT AS OF April 13, 2009

Part IV Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-5 to find out if you must file Form 4562.

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

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

a Business b Commuting (see instructions) c Other

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

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

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

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

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on page 1, line 27	48	

Version A, Cycle 1

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): Stan Blue

Social security number of person with **self-employment** income ▶ 400-00-1035

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).

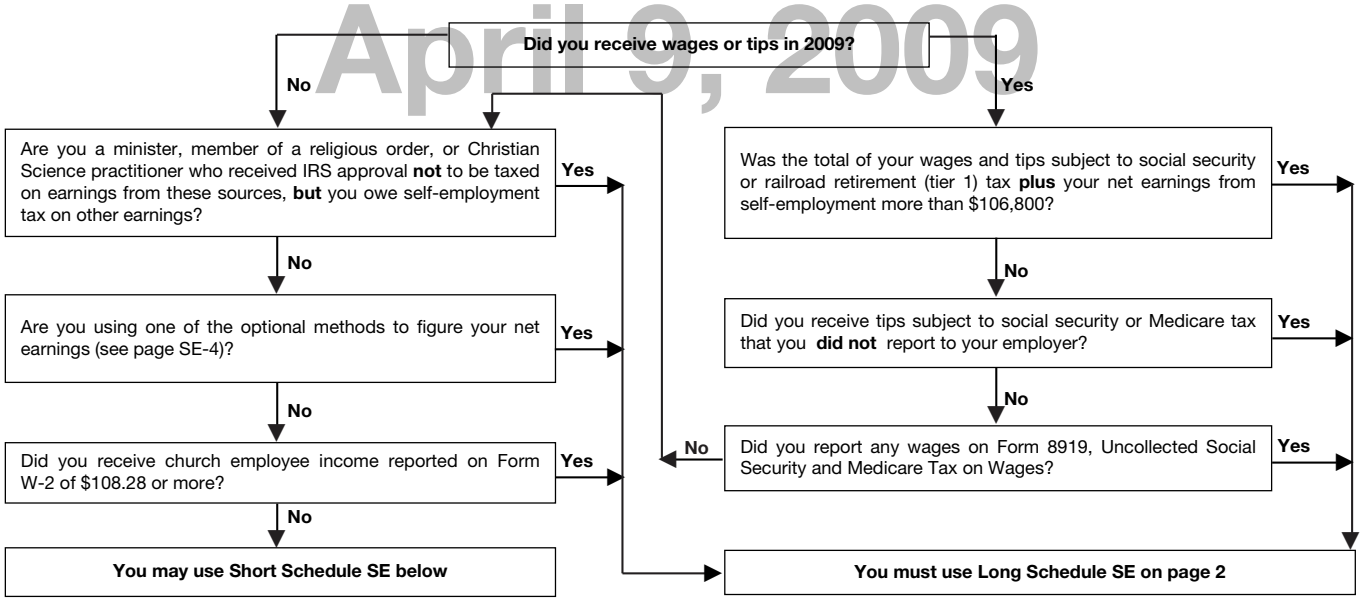
Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

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.

DRAFT AS OF April 9, 2009

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% (.5). 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): Sandy Blue

Social security number of person with **self-employment** income ▶ 400-00-1025

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** 0		
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** 0		
c	Wages subject to social security tax (from Form 8919, line 10)	**8c** 0		
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% (.5). 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 AS OF April 9, 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: Stan and Sandy Blue

Your social security number: 400-00-1035

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)
Jane Pink	400 5th Anywhere Street St. Louis, MO 63041	400-00-1030	2500

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)
John	Blue	400-00-1031	2500

34

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 ~~35~~ 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	800
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	800
18	Enter the total amount of **qualified expenses** incurred in 2009 for the care of the **qualifying person(s)**	18	2500		
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	800
25	Subtract line 24 from line 17	25	0		
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	3000
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	

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 your 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
Stan and Sandy Blue	400-00-1035

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.*

Part I American Opportunity Credit

● Use Part II if you are claiming the Hope credit for a student attending a 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).
	John Blue	400-00-1031	4000	2000	500	2500

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	2500

Part II Hope Credit—[redacted]

Use this part if you are claiming the Hope credit for a student attending a school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

Caution: *You **cannot** take this Hope credit for more than **2** tax years for the **same student.***

DRAFT AS OF August 5, 2009

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–**[redacted] 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)
	Sandy Blue	400-00-1025	2000

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 1.00 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	120000		
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: [redacted] ● Equal to or more than line 22, enter the amount from line18 on line 24 and go 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 August 5, 2009

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment Sequence No. **66**

Name(s) of proprietor(s): STAN BLUE

Your social security number: 400-00-1035

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	500
2	Total area of home	2	2000
3	Divide line 1 by line 2. Enter the result as a percentage.	3	25 %
	For daycare facilities not used exclusively for business, go to line 4. All others go to line 7.		
4	Multiply days used for daycare during year by hours used per day — 4: hr.		
5	Total hours available for use during the year (365 days x 24 hours) (see instructions) — 5: 8,760 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6: .		
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	25 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions					8	
	See instructions for columns (a) and (b) before completing lines 9–21.		(a) Direct expenses		(b) Indirect expenses		
9	Casualty losses (see instructions)	9					
10	Deductible mortgage interest (see instructions)	10	500		2000		
11	Real estate taxes (see instructions)	11	500		2000		
12	Add lines 9, 10, and 11	12	1000		4000		
13	Multiply line 12, column (b) by line 7			13	1000		
14	Add line 12, column (a) and line 13					14	
15	Subtract line 14 from line 8. If zero or less, enter -0-					15	
16	Excess mortgage interest (see instructions)	16					
17	Insurance	17	500		2000		
18	Rent	18	500		2000		
19	Repairs and maintenance	19	500		2000		
20	Utilities	20	500		2000		
21	Other expenses (see instructions)	21	500		2000		
22	Add lines 16 through 21	22	2500		10000		
23	Multiply line 22, column (b) by line 7			23	2500		
24	Carryover of operating expenses from 2008 Form 8829, line 42			24	300		
25	Add line 22 column (a), line 23, and line 24					25	
26	Allowable operating expenses. Enter the **smaller** of line 15 or line 25					26	
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15					27	
28	Excess casualty losses (see instructions)			28			
29	Depreciation of your home from line 41 below			29	321		
30	Carryover of excess casualty losses and depreciation from 2008 Form 8829, line 43			30	2000		
31	Add lines 28 through 30					31	
32	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 27 or line 31					32	
33	Add lines 14, 26, and 32					33	
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to **Form 4684** (see instructions)					34	
35	**Allowable expenses for business use of your home.** Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶					35	

Part III Depreciation of Your Home

36	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	36	200000
37	Value of land included on line 36	37	150000
38	Basis of building. Subtract line 37 from line 36	38	50000
39	Business basis of building. Multiply line 38 by line 7	39	12500
40	Depreciation percentage (see instructions)	40	2.564 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above	41	321

Part IV Carryover of Unallowed Expenses to 2010

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-	42	
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-	43	

For Paperwork Reduction Act Notice, see page 4 of separate instructions. Cat. No. 13232M Form **8829** (2009)

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

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

OMB No. 1545-0172

2009

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Stan and Sandy Blue	Test Construction Business	400-00-1035

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

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

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	25,000
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	250,000

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6	Office Furniture	10,000	10,000

7	Listed property. Enter the amount from line 29	7	15,000
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	25,000
9	Tentative deduction. Enter the **smaller** of line 5 or line 8.	9	25,000
10	Carryover of disallowed deduction from line 13 of your [redacted] Form 4562	10	5,000
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	138,764
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	30,000
13	Carryover of disallowed deduction to [redacted]. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)** (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	10,000

Part III **MACRS Depreciation (Do not** include listed property.**)** (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before [redacted]	17	10,000
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☑		

Section B—Assets Placed in Service During [redacted] Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		10,000	3	HY	200 DB	3,333
b 5-year property		10,000	5	HY	200 DB	2,000
c 7-year property		10,000	7	HY	200 DB	1,429
d 10-year property		10,000	10	HY	200 DB	1,000
e 15-year property		10,000	15	HY	150 DB	500
f 20-year property		10,000	20	HY	150 DB	375
g 25-year property		100,000	25 yrs.	HY	S/L	2,000
h Residential rental property	200904	100,000	27.5 yrs.	MM	S/L	2,576
			27.5 yrs.	MM	S/L	
i Nonresidential real property	200905	100,000	39 yrs.	MM	S/L	1,605
				MM	S/L	

Section C—Assets Placed in Service During [redacted] Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year		10,000	12 yrs.	HY	S/L	417
c 40-year		100,000	40 yrs.	MM	S/L	2,500

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	3,880
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	71,615
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	1,000

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12906N Form **4562** [redacted]

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☑ Yes ☐ No **24b** If "Yes," is the evidence written? ☑ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use:								
2009 Truck	04/18/2009	70 %	40,000	13,000	5	200DB-HY	2,600	15,000
cell phone	03/02/2008	100 %	3,000	3,000	5	200DB-HY	960	-0-
		%						
27 Property used 50% or less in a qualified business use:								
laptop	06/17/2007	40 %	4,000	1,600	5	S/L – HY	320	
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.						28	3,880	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	15,000

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles)	16,000											
31 Total commuting miles driven during the year	4,857											
32 Total other personal (noncommuting) miles driven	2,000											
33 Total miles driven during the year. Add lines 30 through 32	22,857											
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?	✓											
35 Was the vehicle used primarily by a more than 5% owner or related person?	✓											
36 Is another vehicle available for personal use?		✓										

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	✓	
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	✓	
39 Do you treat all use of vehicles by employees as personal use?		✓
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		✓
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		✓

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your [redacted] tax year (see instructions):					
Acquiring lease	12/06/2009	10,000	178	30 Yrs	28
43 Amortization of costs that began before your [redacted] tax year.				43	100
44 **Total.** Add amounts in column (f). See the instructions for where to report.				44	128

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Form **8283**

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: Stan and Sandy Blue

Identifying number: 400-00-1035

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

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II **Partial Interests and Restricted Use Property—**Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ . If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ . **(2)** For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62299J Form **8283** (Rev. 12-2006)

Name(s) shown on your income tax return | Identifying number

Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- ☑ Art* (contribution of $20,000 or more)
- ☐ Art* (contribution of less than $20,000)
- ☐ Collectibles**
- ☐ Qualified Conservation Contribution
- ☐ Other Real Estate
- ☐ Intellectual Property
- ☐ Equipment
- ☐ Securities
- ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Painting #1	Excellent	14,000
B	Painting #2	Good	8,000
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions (h) Amount claimed as a deduction	See instructions (i) Average trading price of securities
A	08/1966	Sale	5,000			
B	10/1995	Sale	6,000			
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ _____

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here Signature ▶ Test Scenario Signature - attach form 8283 as PDF Title ▶ Date ▶

Business address (including room or suite no.) | Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ Yes ☐ No

Name of charitable organization (donee) | Employer identification number

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

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: STAN AND SANDY BLUE

Your social security number: 400 00 1035

Draft as of 05/21/2009

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.

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 8820

3 Enter $400 ($800 if married filing jointly) 3 800

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) 4 800

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 150000

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- 9 800

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) . . . 10 250

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 0

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**

Printed on recycled paper

Form **8283**

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: Stan and Sandy Blue

Identifying number: 400-00-1035

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

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property—**If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II **Partial Interests and Restricted Use Property—**Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ . If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____ . **(2)** For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
3a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 62299J Form **8283** (Rev. 12-2006)

Name(s) shown on your income tax return | **Identifying number**

Section B. Donated Property Over $5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- ☑ Art* (contribution of $20,000 or more)
- ☐ Art* (contribution of less than $20,000)
- ☐ Collectibles**
- ☐ Qualified Conservation Contribution
- ☐ Other Real Estate
- ☐ Intellectual Property
- ☐ Equipment
- ☐ Securities
- ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A	Painting #1	Excellent	14,000
B	Painting #2	Good	8,000
C			
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions (h) Amount claimed as a deduction	See instructions (i) Average trading price of securities
A	08/1966	Sale	5,000			
B	10/1995	Sale	6,000			
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ _____

Signature of taxpayer (donor) ▶ Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here Signature ▶ Test Scenario Signature - attach form 8283 as PDF Title ▶ Date ▶

Business address (including room or suite no.) | **Identifying number**

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ _____

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282,** Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶ ☐ Yes ☐ No

Name of charitable organization (donee) | **Employer identification number**

Address (number, street, and room or suite no.) | City or town, state, and ZIP code

Authorized signature | Title | Date

Art Appraisal

This is a sample art appraisal for Publication 1436, test scenario 5. Painting 1 is appraised at $14,000 and Painting 2 is appraised at $8,000.

Test Scenario 6

Test Scenario 6: Stephanie Grey
300 6th Test St
I-10123 Torino Italy 10100

Test Scenario 6 includes the following:

- Form 4868
- Estimated Tax Payment

The Estimated Tax Payment information is:

Routing Transit Number: 012345672
Bank Account Number: 123456
Bank Account Type: Checking
Payment Amount: 1,000
Requested Payment Date: 01/15/2010
Phone Number: 555-555-5555

Test Scenario 7

Test Scenario 7: Chris & Grace Yellow
200 7th Test Street
Baltimore, MD 21244

Test Scenario 7 includes the following:

- Form 4868
- IRS Payment

The IRS Payment information is:

Routing Transit Number: 012456778
Bank Account Number: 234567
Bank Account Type: Checking
Payment Amount: 2,000
Requested Payment Date: 04/15/2010
Phone Number: 555-555-5556